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Town of Peterborough

Annual Report 1987

University of New Hampshire

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IN MEMORIAM



Forrest C. Mercer
Selectman 1935-1939
1951-1952
1958-1961



Joseph A. Keating Jr.
Board of Adjustment
1977-1987



Dorothy Morris
Recreation Committee 1945-1949

Cover Photo
Courtesy — Roger Block

Editor
John N. Isham

Printed by The Peterborough Transcript



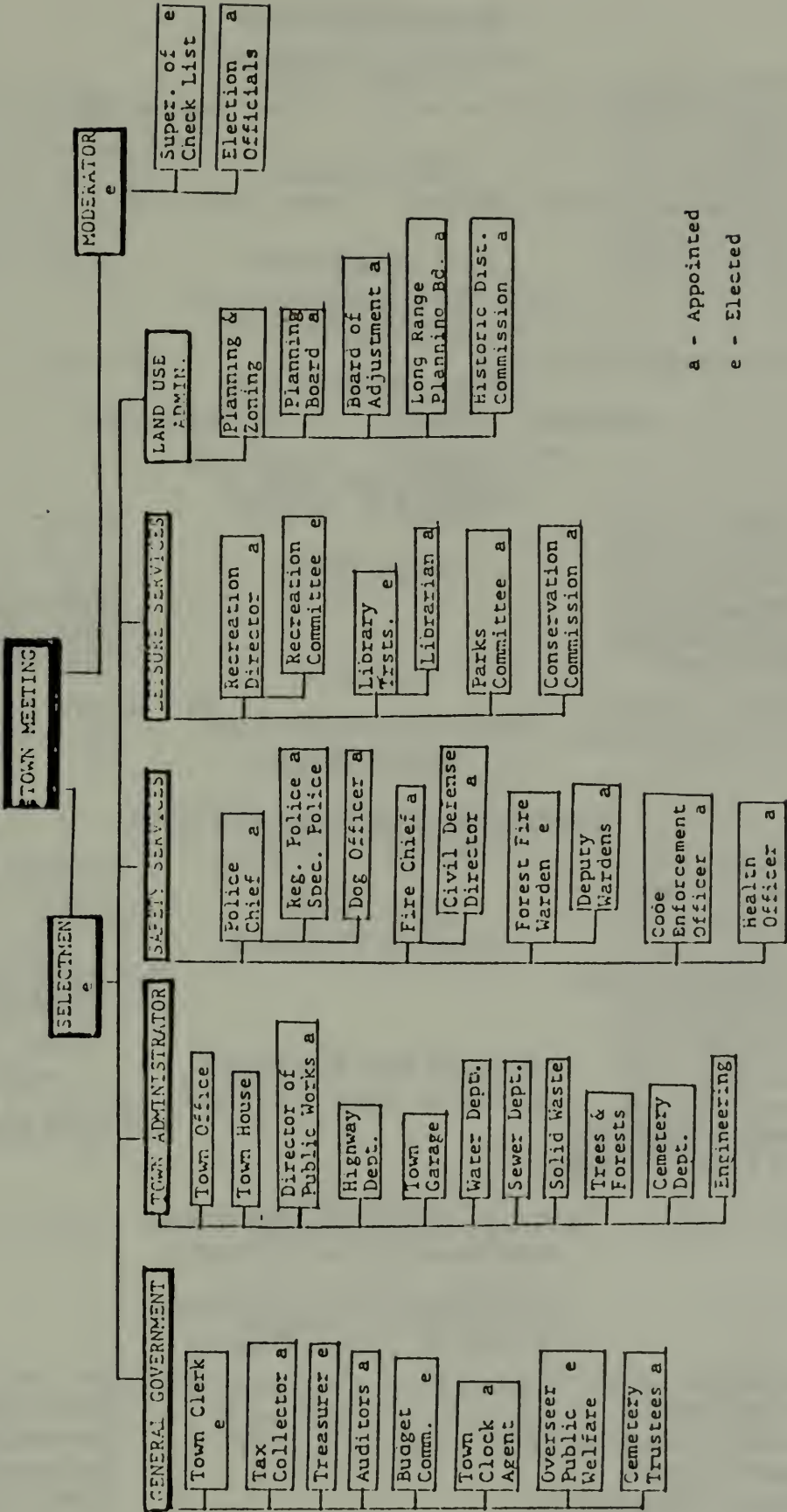
Annual Reports
of the Town of
Peterborough
New Hampshire

For the Year Ending
December 31, 1987

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ORGANIZATIONAL CHART



a - Appointed
e - Elected

TOWN OFFICERS

MODERATOR

Walter R. Peterson, Jr. — Term expires 1990

TOWN CLERK

Stella L. Sumner — Term expires 1988

TAX COLLECTOR

Stella L. Sumner
Appointed by Selectmen

TOWN TREASURER

Kenneth A. Christian — Term expires 1988

TOWN COUNSEL

Richard R. Fernald

SELECTMEN

Gordon L. Kemp
Walter F. Barker
Merton S. Dyer

Term expires 1988
Term expires 1989
Term expires 1990

TOWN ADMINISTRATOR

John N. Isham

CODE ENFORCEMENT OFFICER

Thomas W. Weeks

FIRE CHIEF

Donald H. Parkhurst

1st Deputy Fire Chief
David L. Bishop

2nd Deputy Fire Chief
Michael Maguire

POLICE DEPARTMENT

Quentin R. Estey, Jr., Chief

Bruce H. McCall, Sgt.
Albert Caisse, Corporal

William B. Sweet, Sgt.

ANIMAL CONTROL OFFICERS

Peterborough Police Officers

RECREATION COMMITTEE

Roland W. Jutras, Director

John Burnett
Kathryn J. Smith
Elizabeth P. MacEachran
Jeanne M. Caisse
Richard E. Ellingwood

Term expires 1988
Term expires 1988
Term expires 1989
Term expires 1990
Term expires 1990

PLANNING BOARD
Appointed by Selectmen

Mary N. Emery	Term expires 1988
Richard R. Fernald	Term expires 1989
John L. Patterson, MD	Term expires 1989
Joachim W. Wamser *	Term expires 1989
Edward W. Cleary	Term expires 1989
Alice N. Phipps	Term expires 1990
Jeffrey R. Crocker	Term expires 1990

Walter F. Barker, Ex Officio
ALTERNATES

James R. Lawn * '89	Patricia B. Alexander, Clerk
Richard A. Ozenich '89	

BOARD OF ADJUSTMENT
Appointed by Selectmen

George P. Achille	Term expires 1988
Stanley T. Szydlo	Term expires 1988
William F. Perry	Term expires 1989
Laurence G. Brann	Term expires 1990
Charles Leedham	Term expires 1990

Alternates

Bonnie J. Christian * '88	Charles J. Seigel '90
Carl S. Wiley '88	Joanne Johnson, Clerk
Francis W. Abbott '89	

BUDGET COMMITTEE

Charles Leedham	Term expires 1988
Dennis J. Rivert	Term expires 1988
John A. VanDusen	Term expires 1988
Carl A. Wiley	Term expires 1988
Walter E. Jones	Term expires 1989
Wendy A. Peters *	Term expires 1989
Linda R. Wilson	Term expires 1989
Dennis Allen	Term expires 1990
Andrew E. Dunbar	Term expires 1990
G. Michael Vose	Term expires 1990

FENCE VIEWERS
Richard A. Dunning

Wilbur R. Dennis	Charles J. Grant
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TOWN CLOCK AGENT
Richard C. Johnson

SUPERVISOR OF WOOD AND TIMBER
Appointed by Selectmen
William A. Bean, Jr.

CONSERVATION COMMISSION

Appointed by Selectmen

John M. Lord	Term expires 1988
Elizabeth M. Thomas	Term expires 1988
Philip M. DuBois	Term expires 1989
David R. Stephenson	Term expires 1989
Coburn T. Wheeler	Term expires 1989
Dudley M. Baker, III	Term expires 1990
Richard D. Estes	Term expires 1990

WATER & SEWER COMMISSIONERS

Selectmen

CIVIL DEFENSE	Peterborough Fire Dept.
HEALTH OFFICER	James W. Lenane
WELFARE OFFICER	James W. Lenane

SUPERVISORS OF CHECKLIST

Donna L. Sumner '88	Claire R. Jutras '90	Dorothea D. Greene * '92
	William B. Sweet '88	

BALLOT CLERKS

Allison S. Cabana	Phyllis J. Nichols
Stephen Conroy	Ruth E. Parker
Theresa C. Cutter	Dorothy D. Peterson
	Permanent Alternates
Barbara Whitney	Ruth I. Woodbury

LIBRARY TRUSTEES

Ann Geisel, Director

Margaret H. Clement	Term expires 1988
Warren T. Johnson	Term expires 1989
Jeanne M. Caisse	Term expires 1990

PARKS COMMITTEE

Appointed by Selectmen

Martha T. Coombs	Carmen B. Duhaime	Roger L. Cabana
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CEMETERY TRUSTEES

Appointed by Selectmen

Robert A. Lambert '88	Elizabeth Y. McGreal '89	Mary C. Cormack '90
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TRUSTEES OF TRUST FUNDS

Joan D. Wheeler	Term expires 1988
Kenneth E. Whiton	Term expires 1989
Robert N. Nielson	Term expires 1990

**CONTOOCOOK VALLEY SOLID WASTE
DISTRICT REPRESENTATIVE
James R. Lawn**

**LONG RANGE PLANNING COMMITTEE
Appointed by Selectmen**

Edgar D. Morrow	Term expires 1988
Linda R. Wilson	Term expires 1988
Walter E. Jones	Term expires 1989
Lawrence D. Kemp	Term expires 1989
James R. Lawn	Term expires 1990
Heather D. Peterson	Term expires 1990

Alternates

Philip M. Dubois	David R. Weir, Jr.
Norman H. Makechnie	* Robert E. Stote
Alice N. Phipps, Planning Board Member	

HISTORIC DISTRICT COMMISSION

Francis A. Draves	Term expires 1988
Robert O. Winkler	Term expires 1988
Maude Salinger	Term expires 1989
John M. MacEacheran	Term expires 1989
Arthur Eldredge	Term expires 1990
Barbara K. Summers	Term expires 1990

* Resigned

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Peterborough, in the County of Hillsborough, in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Town House in said Town on Tuesday, the Eighth day of March next, at eight of the clock in the forenoon (Polls close at 6:00 p.m.) to ballot for Town Officers and other questions required by law to be decided by ballot. Pursuant to the authority of RSA 39:2-a and the vote of the Town on March 10, 1970, all business other than ballot questions will be recessed until 7:00 p.m., Tuesday, March 15, 1988 at Peterborough Elementary School, to act upon the following subjects:

Article 1. To choose all necessary Town Officers for the year ensuing. (By Ballot)

Article 2. To see if the Town will vote to amend the Zoning and/or Building Ordinances as presented by the Planning Board and others, or take any other action relating thereto. (By Ballot)

Article 3. Shall we adopt the provisions of RSA 72:43-f for the adjusted elderly exemptions from property tax? These statutes provide for the following exemptions, based on assessed value, for qualified taxpayers: for a person 65 years of age up to 75 years, \$10,000; for a person 75 years of age up to 80 years, \$15,000; for a person 80 years of age or older, \$20,000. To qualify, the person must have been a New Hampshire resident for at least 5 years: own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 or if married, a combined net income of less than \$12,000, and own net assets of \$30,000 or less excluding the value of the person's residence. (By Ballot)

Article 4. To see if the Town will vote to authorize the Selectmen to borrow a sum not to exceed Three Hundred Eighteen Thousand Dollars (\$318,000.00) at terms deemed by the Selectmen, to be in the best interest of the Town to close out the old landfill, or take any other action relating thereto.

Article 5. To hear the reports of Agents, Auditors, and Committees or Officers heretofore chosen, and to pass any vote relating thereto.

Article 6. To see if the Town will vote to accept legacies and gifts to the Town Trust or otherwise by any individual or individuals, or take any other action relating thereto.

Article 7. To see what sum of money the Town will vote to raise and appropriate for Town Office, Town House, Legal Expense, Street Lighting, Water Charge, Patriotic Purposes, Vital Statistics, Local Planning, Long Range Planning, Historic District Commission, Board of Adjustment, Conservation Commission, Supervisors of Checklist, Highway Summer, Highway Winter, Public Works Summary, Highway Garage, Code Office, Police Department, Fire Department, Ambulance, Library, Health

Department, Welfare Department, Parks, Recreation Department, Solid Waste, and for any other charge arising within the Town.

Article 8. To see if the Town will vote to raise and appropriate the sum of Two Hundred Ninety-Nine Thousand Six Hundred Thirty-Five Dollars and Forty Cents (\$299,635.40) for paying the Town debt and interest, or take any other action relating thereto.

Sewer — \$207,540.000 Snowblower — \$92,095.00

Article 9. To see what sum of money the Town will vote to authorize the Selectmen and Town Treasurer to borrow in anticipation of collection of taxes for the current municipal year and to issue in the name and on the credit of the Town negotiable notes therefore, said notes to be paid in the current municipal year and to raise and appropriate a sum not to exceed Twelve Thousand Dollars (\$12,000.00) to cover the interest on the notes, or take any other action relating thereto.

Article 10. Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes. (By Petition)

Article 11. To see if the Town will vote to discontinue the annual inventory blanks effective in 1989, or take any other action relating thereto.

Article 12. Shall we adopt the provisions of RSA 72:1c which authorizes the Town to elect not to assess, levy and collect a resident tax, effective in 1989, or take any other action relating thereto.

Article 13. To see if the Town will vote to accept and use from the State of New Hampshire approximately Ninety Thousand Three Hundred Ninety-Three Dollars and Eighteen Cents (\$90,393.18) in highway subsidy moneys restricted to highway construction or reconstruction, or take any other action relating thereto.

Article 14. To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000.00) (approximately One Dollar (\$1.00) on the tax rate) to be added to the highway subsidy moneys to accelerate the road rebuilding program, or take any other action relating thereto.

Article 15. To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 the sum of Thirteen Thousand Seven Hundred Twenty-Eight Dollars and Sixty-Five Cents (\$13,728.65) plus all interest accrued to the time of withdrawal to be used to reduce the amount to be raised by taxes in 1988, or take any other action relating thereto.

Article 16. To see if the Town will vote to raise and appropriate the sum of Five Thousand Three Hundred Dollars (\$5,300.00) to replace a 1983 pickup truck for the Highway Department, or take any other action relating thereto.

Article 17. To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Eight Hundred Fifty Dollars (\$15,850.00) to replace a 1985 one ton truck and plow for the Highway Department, or take any other action relating thereto.

Article 18. To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Dollars (\$12,000.00) for Cemetery Maintenance purposes, or take any other action relating thereto.

Article 19. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Dollars (\$7,000.00) to replace a tow broom for the Highway Department, or take any other action relating thereto.

Article 20. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Dollars (\$14,000.00) to replace a 1985 police cruiser, or take any other action relating thereto.

Article 21. To see if the Town will vote to transfer and use the sum of Four Thousand Five Hundred Sixty-Five Dollars (\$4,565.00) from the Albert W. Noone Fund for the Towns share of a SPOTS terminal for the Police Department, or take any other action relating thereto.

Article 22. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Seven Hundred Fifty Dollars (\$10,750.00) to purchase a SPOTS terminal to link the Police Department computer with State and National law enforcement computers, or take any other action relating thereto.

Article 23. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Eight Hundred Dollars (\$7,800.00) to provide Hepatitis-B virus vaccinations for Police and Fire-Ambulance personnel, or take any other action relating thereto.

Article 24. To see if the Town will vote to amend Article 10 of the Land-fill Recycling Facility Ordinance by adding a new Article 10 A iv to read as follows:

“Building Rubble. Building rubble or demolition in quantities of one cubic yard or less from one source may be deposited without fee.

Building rubble or demolition in quantities exceeding one cubic yard may be deposited upon prior approval from the Selectmen’s office and payment of a fee of Thirty-two Dollars (\$32.00) per cubic yard.

Hard fill, (concrete, asphalt, brick or uncontaminated earth) may be deposited as directed by the attendant without fee.”

or take any other action relating thereto.

Article 25. To see if the Town will vote to subdivide and convey title to approximately 3½ acres of land on Evans Road to Steven Krook, but only in return for Steven Krook agreeing in writing to construct 32 units of elderly housing on said parcel together with a community center building for the use of the Town of Peterborough on other lands of the Town of Peterborough adjacent to said parcel, the exact details of the construction, the description of the land, the location of said construction and the terms of the Agreement with Steven Krook to be determined by the Board of Selectmen, or take any other action relating thereto.

Article 26. To see if the Town will vote to raise and appropriate the sum of Forty-Two Thousand Dollars (\$42,000.00) to purchase and install a baler for the Solid Waste Facility, or take any other action relating thereto.

Article 27. To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand One Hundred Seventy-Five Dollars (\$13,175.00) to replace a 1970 forklift truck at the Solid Waste Facility, or take any other action relating thereto.

Article 28. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) for the first year of a two-year real estate appraisal, or take any other action relating thereto.

Article 29. To see if the Town will vote to raise and appropriate the sum of Fifty-Eight Thousand Dollars (\$58,000.00) to acquire by purchase or eminent domain a 6.5 acre parcel of land on Sand Hill Road from Kevin R. and Sandra A. King, as shown on tax map U15 lot 23, to be used for cemetery purposes, or take any other action relating thereto.

Article 30. To see if the Town will vote to raise and appropriate the sum of Three Thousand One Hundred Four Dollars and Eighty-Eight Cents (\$3,104.88) to reimburse Edith Johnson, of Sharon Road, Peterborough, New Hampshire for taxes paid to the Town of Peterborough from 1960 through 1986 on property assessed to Roland M. and Edith Johnson erroneously when the property in fact belonged to the State of New Hampshire, or take any other action relating thereto.

Article 31. To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to replace petroleum product tanks at the Town House, Library, Fire Station and Landfill to come in compliance with the Town Aquifer Ordinance, or take any other action relating thereto.

Article 32. To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for the expenses of the observance of the 250th anniversary of the settlement of the Town, or take any other action relating thereto.

Article 33. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) for the Conservation Commission capital improvements and land acquisition maintenance fund, or take any other action relating thereto.

Article 34. To see if the Town will vote to authorize the Selectmen to accept private donations of land, interest in land or money for the purposes of contributing to the local matching portion required for acquiring conservation land or interest in land and other costs associated therewith for permanent conservation use under the NH Land Conservation Investment Program (LCIP) RSA 221-A, and authorize the Selectmen to apply for and accept the State matching funds under the LCIP for the purposes of acquisition of the fee or lesser interest in conservation land. Said appropriated funds and State matching funds may be expended by majority vote of the Conservation Commission with the approval of the Selectmen, or take any other action relating thereto.

Article 35. To see if the Town will vote to authorize the Selectmen to appoint up to five alternates to any local land use board, or take any other action relating thereto.

Article 36. To see if the Town will vote to authorize the Selectmen in their discretion, with the approval of the Planning Board, to adjust the lot lines of those lots situated on the westerly side of Scott-Mitchell Road in the Ridgewood Heights subdivision approved by the Planning Board on February 17, 1987 and to reform the Conservation Easement given to the Town by Barry A. Greene et al, dated March 26, 1987, recorded in Volume 4046, Page 24 of the Hillsborough County Registry of Deeds, or take any other action relating thereto.

Article 37. To see if the Town will vote to authorize the Board of Selectmen pursuant to RSA 31:95-b to apply for, accept, and expend without further action by the Town meeting, money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year provided (1) such funds shall be used only for legal purposes for which a town may appropriate money, (2) the Selectmen hold a prior public hearing on the action to be taken, and (3) the action shall not require the expenditure of other Town funds, or take any other action relating thereto.

Article 38. To see if the Town will vote to abandon a certain parcel of old Rute 202 between station 60 & 00 and station 67 & 40, as shown on plans on file at the Department of Transportation at Swanzey, NH. The intent being to revert the parcel to the abutters of record, or take any other action relating thereto. (By Petition)

Article 39. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00) for the Home Health Care and Community Services to continue support of services being provided by the Monadnock Community Visiting Nurse Association, or take any other action relating thereto. (By Petition)

Article 40. To see if the Town will vote to raise and appropriate the sum of Four Thousand Four Hundred Seventy-Eight Dollars and Forty Cents (\$4,478.40) for Monadnock Family Services, or take any other action relating thereto. (By Petition)

Article 41. To see if the Town will vote to raise and appropriate the sum of Three Thousand Two Hundred Dollars (\$3,200.00) for St. Joseph Community Services Inc., or take any other action relating thereto. (By Petition)

Article 42. To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for the support of the Monadnock Community Day Care Center, a non-profit agency, or take any other action relating thereto. (By Petition)

Article 43. To see if the Town will vote to discontinue use of Town land located behind Summer Street residences as a public parking area, or take any other action relating thereto. (By Petition)

Article 44. To see if the Town will vote to comply with the provisions of the Peterborough Zoning Ordinance in connection with any use of Town land located behind Summer Street residences as a public parking area, including, without limitation, compliance with such requirements as setbacks, drainage, lighting, fencing, and prevention of adverse effects on adjacent properties, or take any other action relating thereto. (By Petition)

Article 45. To see if the Town will vote to require that food to be carried out of restaurants not be dispensed in styrofoam containeers, or take any other action relating thereto. (By Petition)

Article 46. To see if the Town will vote to add stryrofoam products to the mandatory recycling ordinance, or take any other action relating thereto. (By Petition)

Article 47. To see if the Town will vote to designate Powersbridge Road

as a scenic road under the provisions of New Hampshire RSA 231:157, or take any other action relating thereto. (By Petition)

Article 48. To see if the Town will vote to raise and appropriate the sum of Three Hundred Dollars (\$300.00) for the Grand Monadnock Arts Council, or take any other action relating thereto. (Be Petition)

Article 49. To see if the Town will vote to authorize the Selectmen to administer or dispose of any real estate acquired by the Town through Tax Collectors deed, or take any other action relating thereto.

Article 50. To transact any other business that may legally come before this meeting.

Given under our hands and seal this Twenty-Second day of February, in the year of Our Lord Nineteen Hundred Eighty-Eight.

Gordon L. Kemp
Walter F. Barker
Merton S. Dyer
Selectmen of Peterborough

A true copy of the Warrant-Attest:

Gordon L. Kemp
Walter F. Barker
Merton S. Dyer
Selectmen of Peterborough

Posted this 22nd day of February, 1988 at the Town Clerk's Office and Lower Town House — bulletin board.

Gordon L. Kemp Walter F. Barker Merton S. Dyer

BUDGET OF THE TOWN OF PETERBOROUGH

Purposes of Appropriation	Approp. 1987 (1987-88)	Actual Expend. 1987 (1987-88)	Approp. Ensuing Fiscal Yr. 1988 (1988-89)
General Government:			
Town Officers Expenses	273,569	295,699	364,469
Election and Registration Expenses	1,100	937	3,180
Cemeteries (Land)			58,000
General Government Buildings	45,622	45,393	47,318
Reappraisal of Property			50,000
Planning and Zoning	22,412	28,065	32,434
Legal Expenses	8,000	9,190	8,000
Town Anniversary			2,000
Probation Department	30,430	30,398	
Historic District			2,500
Parking Study Committee	5,000		
Town House Architect	5,000		
Public Safety:			
Police Department	424,530	395,826	478,474
Fire Department	87,572	83,213	137,570
Sidewalks	5,600		16,695
Building Inspection —			
Code Enforcement	39,316	42,751	49,337
Hazard Waste Collection	2,488	2,419	
Replace Fuel Tanks			20,000
Highways, Streets & Bridges:			
Town Maintenance			
(Summer & Winter)	360,788	368,494	403,565
General Highway Department			
Expenses	116,648	119,079	141,717
Street Lighting	34,000	36,688	36,000
Surface Treatment	61,950	52,298	55,240
Bridges & Culverts	4,000	3,715	24,000
Trees	4,500	4,745	5,000
Highway Subsidy	84,065	84,065	90,393
Additional Highway Subsidy			90,000
Sanitation:			
Solid Waste Disposal	79,168	85,410	156,173
Health:			
Health Department	1,210	1,126	1,680
Ambulances	25,664	27,032	27,614
Daycare Center	2,000	2,000	2,000
Vital Statistics	700	536	753
Visiting Nurses Association	8,000	3,982	8,000
Family & Mental Health Center	4,160	4,160	4,478
Vaccinations			7,800
Welfare:	22,000	30,152	28,205
St. Joseph's Community Services	3,550	3,550	3,200

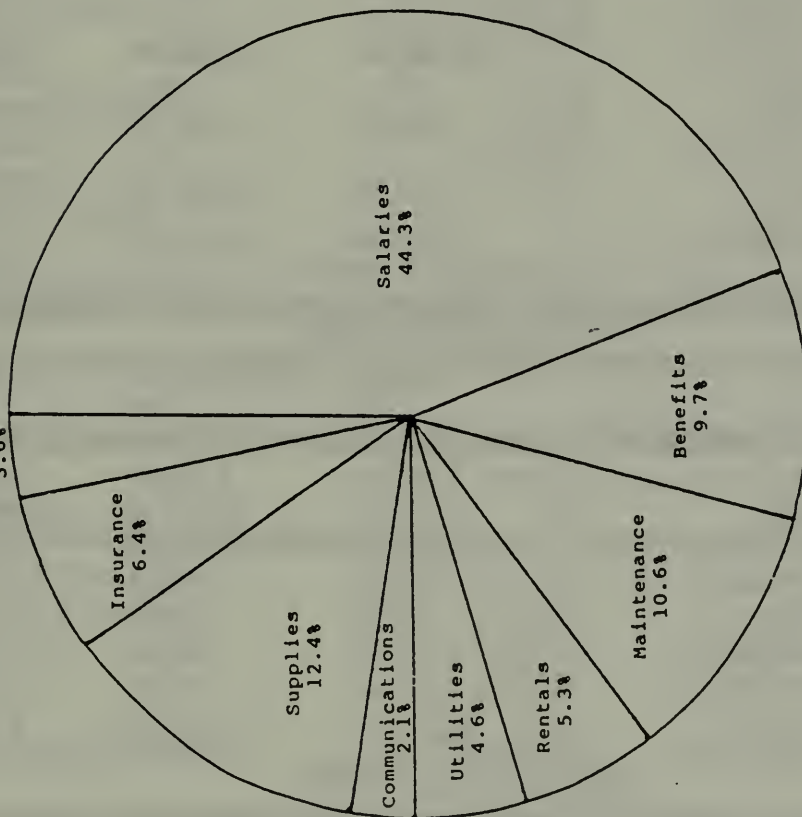
BUDGET OF THE TOWN OF PETERBOROUGH

Purposes of Appropriation	Approp. 1987 (1987-88)	Actual Expend. 1987 (1987-88)	Approp. Ensuing Fiscal Yr. 1988 (1988-89)
Culture and Recreation:			
Library	135,055	135,055	158,065
Parks	3,500	3,484	3,500
Patriotic Purposes	1,000	975	1,000
Conservation Commission	1,000	946	1,000
Recreation	152,591	154,587	163,756
Conservation Commission Capital Improve.	5,000	5,000	5,000
Debt Service:			
Principal of Long-Term Bonds & Notes	226,035	226,035	265,000
Interest Expense — Long-Term Bonds & Notes	39,310	39,358	34,635
Interest Expense — Tax Anticipation Notes	12,000	12,000	12,000
Capital Outlay:			
Computer	11,250	11,250	
Police Cruiser	13,000	12,978	14,000
Tanker Truck	80,000	74,932	
Ambulance	35,000	35,027	
1 Ton Dump Truck & Plow	19,000	15,114	
Tow Broom			7,000
Pickup Truck			5,300
1 Ton Truck			15,850
Forklift			13,175
SPOTS Terminal			10,750
Baler			42,000
Aerial Photos	10,775	8,766	
Grand Monadnock Arts Council			300
Tax Reimbursement			3,104
Miscellaneous			
Town Water Charges	21,005	21,005	22,785
Cemetery Maintenance			12,000
TOTAL APPROPRIATIONS	2,528,562	2,517,435	3,146,015
Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133)		1,676,189	
Amount of Taxes to be Raised (Exclusive of School and County Taxes)		1,469,826	

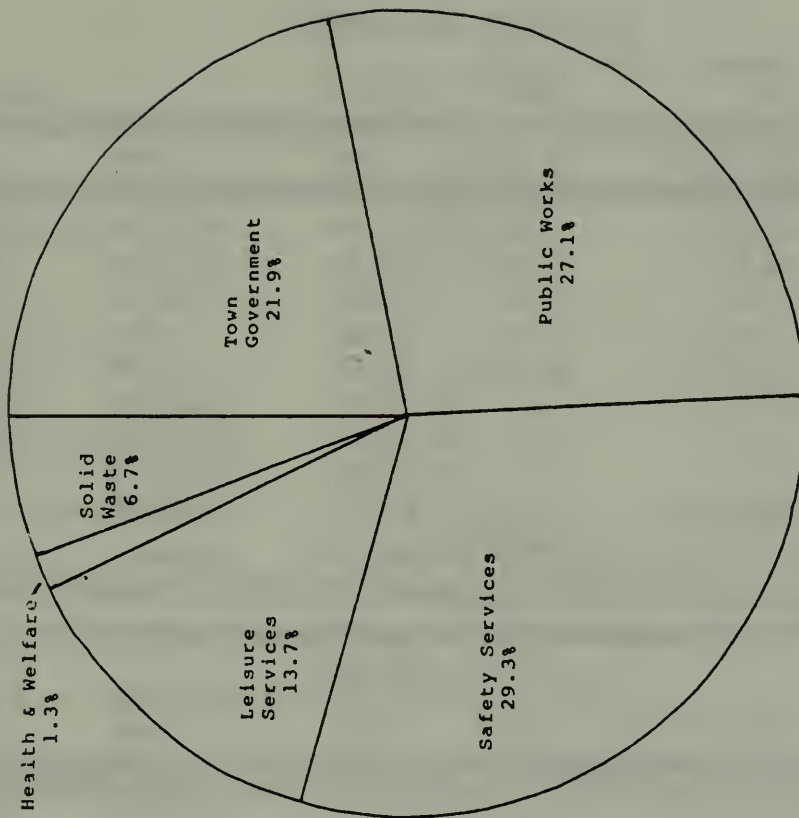
BUDGET OF THE TOWN OF PETERBOROUGH

Sources of Revenue	Estimated Revenue 1987 (1987-88)	Actual Revenue 1987 (1987-88)	Estimated Revenue 1988 (1988-89)
Taxes:			
Resident Taxes	28,400	30,620	30,000
National Bank Stock Taxes	665	714	714
Yield Taxes	12,000	16,309	12,000
Interest and Penalties on Taxes	28,850	38,250	38,500
Intergovernmental Revenues: — State			
Shared Revenue — Block Grant	641,048	641,048	641,084
Highway Block Grant	84,065	84,066	90,393
State Aid Water Pollution Project	105,321	105,321	100,918
Reimb. a/c State-Federal			
Forest Land	310	334	334
Flood Control	2,441		2,441
Rent — District Court	3,318	7,999	
Intergovernmental Revenues: — Federal			
USA Land Entitlements	510	521	521
Licenses & Permits:			
Motor Vehicle Permit Fees	325,000	404,608	380,000
Dog Licenses	2,200	2,143	2,100
Business Licenses,			
Permits and Filing Fees	7,510	9,608	10,050
Local Revenues	400	453	450
Landfill Permits & Stickers	475	502	300
Department Income:			
Recycling	10,000	13,430	12,000
Town Office Revenues	2,000	2,722	2,400
Rent of Town Property	2,800	2,684	2,500
Probation Income	26,404	26,404	
Police Income	2,000	4,382	3,000
Town of Sharon — Fire	4,066	4,066	7,988
Landfill	6,024	6,024	12,187
Ambulance Income	30,120	30,120	13,594
Interests on Deposits	41,000	50,031	40,000
Sale of Town Property		1,000	
Welfare Income		2,707	
Recreation Income		1,530	
Planning Board Income	3,000	6,318	5,500
Board of Adjustment Income	1,200	2,405	2,000
Sewer Prefinance & Hookon	33,000	32,265	32,000
Workers Comp. &			
Unemployment Dividends	25,090	27,250	25,000
In Lieu of Taxes	59,800	82,959	83,000
Fines		4,270	
Revenue Sharing Fund			13,656
Fund Balance (Surplus)	153,000	121,374	106,994
Noone Fund			4,565
TOTAL REVENUES AND CREDITS	1,642,017	1,764,437	1,676,189

Capital Outlay 3.6%



OPERATING BUDGET BY FUNCTION



OPERATING BUDGET BY DEPARTMENTS

1987-88 BUDGETS

TOWN OFFICE

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	90,370.00	86,531.00	118,030.00
Benefits	14,604.00	16,078.00	25,035.00
Maintenance	6,450.00	7,587.00	8,474.00
Rental	150.00	—0—	—0—
Utilities	190.00	85.00	150.00
Communication	16,900.00	14,479.00	17,700.00
Supplies	30,575.00	30,073.00	39,220.00
Insurance	113,500.00	139,592.00	150,500.00
Capital Outlay	830.00	1,274.00	5,360.00
Total Appropriation:	273,569.00	295,699.00	364,469.00
(Anticipated Revenue)			

TOWN HOUSE

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	16,260.00	14,405.00	16,473.00
Benefits	4,482.00	4,935.00	5,405.00
Maintenance	9,000.00	987.00	8,200.00
Rental	—0—	—0—	—0—
Utilities	12,660.00	10,580.00	12,240.00
Communication	—0—	—0—	—0—
Supplies	1,500.00	1,925.00	1,500.00
Insurance	—0—	—0—	—0—
Capital Outlay	1,720.00	12,561.00	3,500.00
Total Appropriation:	45,622.00	45,393.00	47,318.00
(Anticipated Revenue)			
			\$2,500.00

MISCELLANEOUS

Account	Budget 1987	Act. Expended 1987	Requested 1988
Legal Fees	8,000.00	9,190.00	8,000.00
Street Lighting	34,000.00	36,688.00	36,000.00
Water Charge	21,005.00	21,005.00	22,785.00
Patriotic Purposes	1,000.00	975.00	1,000.00
Vital Statistics	700.00	536.00	753.00
Supervisors Checklist	1,100.00	937.00	3,180.00
Conservation Comm.	1,000.00	946.00	1,000.00
Total Appropriation:	66,805.00	70,277.00	72,718.00
(Anticipated Revenue)			

HIGHWAY SUMMER

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	101,072.00	98,347.00	100,441.00
Benefits	23,614.00	22,214.00	25,770.00
Maintenance	5,000.00	5,000.00	5,000.00
Rental	2,900.00	5,474.00	4,500.00
Utilities	—0—	—0—	—0—
Communication	70.00	108.00	120.00
Supplies	33,450.00	32,496.00	38,200.00
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	166,106.00	163,639.00	174,031.00
(Anticipated Revenue)			

HIGHWAY WINTER

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	78,906.00	76,255.00	80,539.00
Benefits	17,346.00	17,592.00	20,485.00
Maintenance	3,000.00	6,347.00	6,000.00
Rental	51,300.00	40,675.00	61,750.00
Utilities	—0—	—0—	—0—
Communication	105.00	70.00	75.00
Supplies	44,025.00	63,916.00	60,685.00
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	194,682.00	204,855.00	229,534.00
(Anticipated Revenue)			

PUBLIC WORKS SUMMARY

Account	Budget 1987	Act. Expended 1987	Requested 1988
Surface Treatment	61,950.00	52,298.00	55,240.00
Bridges & Culverts	4,000.00	3,715.00	24,000.00
Sidewalks	5,600.00	—0—	16,695.00
Trees	4,500.00	4,745.00	5,000.00
Total Appropriation:	76,050.00	60,758.00	100,935.00
(Anticipated Revenue)			

GARAGE

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	20,049.00	11,153.00	—0—
Benefits	2,530.00	1,358.00	—0—
Maintenance	12,600.00	24,998.00	41,300.00
Rental	—0—	—0—	—0—
Utilities	29,320.00	20,306.00	25,140.00
Communication	2,706.00	2,716.00	2,750.00
Supplies	30,550.00	39,655.00	36,150.00
Insurance	—0—	—0—	—0—
Capital Outlay	18,893.00	18,893.00	36,377.00
Total Appropriation:	116,648.00	119,079.00	141,717.00
(Anticipated Revenue)			

POLICE

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	302,972.00	279,840.00	339,964.00
Benefits	60,208.00	49,927.00	67,960.00
Maintenance	9,600.00	9,547.00	11,400.00
Rental	—0—	—0—	—0—
Utilities	11,800.00	13,099.00	11,850.00
Communication	15,750.00	15,458.00	16,950.00
Supplies	17,600.00	19,598.00	22,750.00
Insurance	—0—	—0—	—0—
Capital Outlay	6,600.00	8,357.00	7,600.00
Total Appropriation:	424,530.00	395,826.00	478,474.00
(Anticipated Revenue)			\$3,000.00

FIRE

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	34,100.00	37,332.00	59,875.00
Benefits	2,587.00	2,661.00	9,245.00
Maintenance	21,140.00	19,228.00	26,940.00
Rental	200.00	175.00	200.00
Utilities	9,400.00	6,291.00	9,770.00
Communication	1,200.00	1,250.00	1,505.00
Supplies	2,540.00	3,660.00	3,290.00
Insurance	300.00	273.00	315.00
Capital Outlay	16,105.00	12,343.00	26,430.00
Total Appropriation:	87,572.00	83,213.00	137,570.00
(Anticipated Revenue)			\$7,988.00

AMBULANCE

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	15,000.00	15,535.00	15,750.00
Benefits	1,100.00	1,111.00	1,200.00
Maintenance	3,450.00	2,697.08	3,680.00
Rental	—0—	—0—	—0—
Utilities	2,400.00	1,882.00	2,520.00
Communication	200.00	246.00	300.00
Supplies	2,500.00	4,547.00	3,050.00
Insurance	—0—	—0—	—0—
Capital Outlay	1,014.00	1,014.00	1,114.00
Total Appropriation:	25,664.00	27,032.00	27,614.00
(Anticipated Revenue)			\$13,594.00

LIBRARY

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	109,510.00	112,239.00	124,605.00
Benefits	23,070.00	23,679.00	29,360.00
Maintenance	3,100.00	3,469.00	4,100.00
Rental	1,350.00	1,188.00	2,075.00
Utilities	9,875.00	7,583.00	9,575.00
Communication	3,150.00	3,136.00	3,400.00
Supplies	6,000.00	4,652.00	6,450.00
Books	24,000.00	24,028.00	25,500.00
Capital Outlay	—0—	—0—	—0—
Gross Budget:	180,055.00	179,974.00	205,065.00
Department Income	45,000.00	44,919.00	47,000.00
Total Appropriation:	135,055.00	135,055.00	158,065.00
(Anticipated Revenue)			

HEALTH

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	800.00	800.00	1,000.00
Benefits	60.00	57.00	80.00
Maintenance	—0—	—0—	—0—
Rental	—0—	—0—	—0—
Utilities	—0—	—0—	—0—
Communication	—0—	—0—	250.00
Supplies	350.00	269.00	350.00
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	1,210.00	1,126.00	1,680.00
(Anticipated Revenue)			

WELFARE

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	1,700.00	1,700.00	2,000.00
Benefits	125.00	122.00	155.00
Communication	450.00	385.00	250.00
Travel & Education	500.00	425.00	500.00
Professional Services	225.00	103.00	225.00
Direct Relief	18,000.00	26,910.00	24,000.00
Supplies	—0—	7.00	75.00
Emergency Shelter	1,000.00	500.00	1,000.00
Total Appropriation:	22,000.00	30,152.00	28,205.00
	(Anticipated Revenue)		

PARKS

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	—0—	—0—	—0—
Benefits	—0—	—0—	—0—
Maintenance	3,500.00	3,477.00	3,500.00
Rental	—0—	—0—	—0—
Utilities	—0—	—0—	—0—
Communication	—0—	—0—	—0—
Supplies	—0—	7.00	—0—
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	3,500.00	3,484.00	3,500.00
	(Anticipated Revenue)		

RECREATION

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	83,958.00	85,636.00	89,882.00
Benefits	14,950.00	16,068.00	19,550.00
Maintenance	19,165.00	19,173.00	19,825.00
Rental	2,300.00	2,147.00	1,900.00
Utilities	9,280.00	8,487.00	10,889.00
Communication	2,250.00	2,649.00	2,650.00
Supplies	14,938.00	14,739.00	15,460.00
Insurance	—0—	—0—	—0—
Capital Outlay	5,750.00	5,688.00	3,600.00
Total Appropriation:	152,591.00	154,587.00	163,756.00
	(Anticipated Revenue)		

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	37,114.00	42,140.00	60,420.00
Benefits	7,344.00	8,704.00	12,996.00
Maintenance	10,000.00	11,082.00	11,700.00
Rental	2,250.00	11,888.00	57,850.00
Utilities	2,710.00	2,854.00	3,307.00
Communication	—0—	—0—	—0—
Supplies	12,750.00	8,742.00	9,900.00
Insurance	—0—	—0—	—0—
Capital Outlay	7,000.00	—0—	—0—
Total Appropriation:	79,168.00	85,410.00	156,173.00
	(Anticipated Revenue)		\$12,187.00

CODE OFFICE

Account	Budget 1987	Act. Expended 1987	Requested 1988
Salary	29,029.00	28,811.00	34,027.00
Benefits	5,398.00	5,836.00	11,510.00
Maintenance	500.00	529.00	500.00
Rental	1,112.00	4,178.00	—0—
Utilities	807.00	749.00	600.00
Communication	700.00	829.00	800.00
Supplies	830.00	919.00	900.00
Insurance	—0—	—0—	—0—
Capital Outlay	940.00	900.00	1,000.00
Total Appropriation:	39,316.00	42,751.00	49,337.00
	(Anticipated Revenue)		\$10,000.00

LAND USE BOARDS

Account	Budget 1987	Act. Expended 1987	Requested 1988
Local Planning	19,412.00	24,600.00	26,251.00
Board of Adjustment	3,000.00	3,465.00	4,425.00
Long Range Planning	—0—	—0—	1,758.00
Historic Dist. Comm.	—0—	—0—	2,500.00
Total Appropriation:	22,412.00	28,065.00	34,934.00
	(Anticipated Revenue)		\$7,500.00

TOWN TREASURER'S REPORT
December 31, 1987

Cash on Deposit — January 1, 1987		\$1,476,895.23
Receipts:		
Tax Anticipation		400,000.00
Selectmen		2,331,412.35
Stella Sumner, Tax Collector		
Property Taxes	\$5,177,215.95	
Tax Sales Redeemed	68,196.58	
Interest, Interest on Tax Sales & Advertising & Costs of Sale	32,301.23	
Cost of Redeemed Taxes	860.00	
Interest on Redeemed Taxes	8,659.68	
Resident Taxes	26,550.00	
Resident Tax Penalties	317.00	
Yield Taxes	12,281.10	
National Bank Stock	714.50	
Land Use Tax	2,500.00	5,329,596.04
Stella Sumner, Town Clerk		
Automobile Permits	404,708.00	
Dog Licenses	2,467.20	
Marriage Licenses	702.00	
Filing Fees	7.00	
Check Fines	120.00	
Interest	421.89	408,426.09
Total Receipts:		\$9,946,329.71
Expenditures, per Selectmen		(\$8,370,567.25)
Cash on Deposit — December 31, 1987		\$1,575,762.46

Respectfully Submitted,
Kenneth A. Christian
Town Treasurer

SMITH, S BATCHELDER & RUGG

B&R

CERTIFIED PUBLIC ACCOUNTANTS #120

Offices in:

Augusta, ME
Skowhegan, ME
Lebanon, NH
Keene, NH
Manchester, NH
Nashua, NH
Portsmouth, NH
Burlington, VT
Montpelier, VT

To the Board of Selectmen of the
Town of Peterborough:

We have examined the general purpose financial statements (as indexed in the Table of Contents) of the Town of Peterborough as of and for the year ended December 31, 1987. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As more fully described in Note 1.B., to the general purpose financial statements, general fixed assets accounting was instituted as of December 31, 1979. The assets were stated on the following basis: land and buildings were stated on appraised value, furniture, fixtures and equipment were stated on estimated current value and vehicles were stated at estimated original cost. Acquisitions subsequent to 1979 have been recorded at cost.

As described in Note 1.H. to the general purpose financial statements, the Town has reported general fund property taxes uncollected 60 days after year end as a reservation of fund balance. Generally accepted accounting principles require that this amount be reported as deferred revenue. If the amount were reported in conformity with generally accepted accounting principles, the effect would be to reduce 1987 general fund revenue by \$2,524 and ending fund balance by \$303,718.

In our opinion, except for the effects on the general purpose financial statements of the matter described in the preceding paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Peterborough as of December 31, 1987, and the results of its financial transactions for the year then ended, in conformity with generally accepted accounting principles applicable to government entities applied on a basis consistent with that of the preceding year.

Our examination has been made primarily for the purpose of forming the opinion stated in the preceding paragraph. The data contained in Schedules 1 to 3, inclusive, of this report, although not considered necessary for a fair presentation of financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles, are presented for supplementary analysis purposes. These data have been subjected to the audit procedures applied in the examination of the basic general purpose financial statements. In our opinion, these data are fairly stated in all material respects in relation to the basic general purpose financial statements taken as a whole.

Smith, Batchelder & Rugg

Keene, New Hampshire
February 5, 1988

TOWN OF PETERBOROUGH
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1987

ASSETS	Governmental Fund Types		Proprietary Fund Type
	General	Special Revenue	Enterprise
Cash (Note 1.G.)	\$ 138,843	\$32,329	\$ 507,554
Taxes receivable - property (Note 1.H.)	392,730	-	-
- other	77,758	-	-
Accounts receivable	-	2,851	33,462
Due from other funds (Note 1.F.)	28,871	15,145	-
Investments, at cost (market \$2,336,624) (Notes 1.G. and 1.I.)	1,438,016	-	-
Inventory, at cost	-	-	27,903
Deposits held in escrow (Note 1.G.)	122,210	-	-
Property, plant and equipment, at cost (Notes 1.B. and 1.C.)	-	-	7,116,869
Accumulated depreciation (Note 1.C.)	-	-	(2,278,062)
Other assets	1,381	-	-
Amount to be provided for retirement of general long-term debt (Note 2)	-	-	-
Total assets	<u>\$2,199,809</u>	<u>\$50,325</u>	<u>\$ 5,407,726</u>
<u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES:			
Accounts payable	\$ 68,810	\$ 2,054	\$ 5,499
Due to ConVal School District (Note 1.K.)	1,681,672	-	-
Accrued interest payable	-	-	11,928
Due to other funds (Note 1.F.)	-	28,871	-
Principal of deposits held in escrow (Note 1.G.)	122,210	-	-
Other liabilities	177	-	-
Long-term debt (Note 2)	-	-	562,628
Total liabilities	<u>1,872,869</u>	<u>30,925</u>	<u>580,055</u>
FUND EQUITY:			
Contributed capital	-	-	4,431,539
Investment in general fixed assets	-	-	-
Retained earnings	-	-	396,132
Fund balances -			
Reserved for delinquent taxes (Note 1.H.)	303,718	-	-
Reserved for endowments	-	-	-
Unreserved:			
Designated for subsequent years' expenditures (Note 1.J.)	32,480	-	-
Undesignated	(9,253)	19,400	-
	<u>326,940</u>	<u>19,400</u>	<u>4,827,671</u>
Total liabilities and fund equity	<u>\$2,199,809</u>	<u>\$50,325</u>	<u>\$ 5,407,726</u>

The accompanying notes to general purpose financial

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) (Note 6)	
	General Fixed Assets	General Long- Term Debt	December 31, 1987	December 31, 1986
Trust and Agency Fund				
\$ 400,250	\$ -	\$ -	\$ 1,078,976	\$ 1,815,036
-	-	-	392,730	369,230
-	-	-	77,758	55,595
-	-	-	36,313	37,699
-	-	-	44,016	14,940
665,060	-	-	2,103,076	1,126,290
-	-	-	27,903	22,153
2,200	-	-	124,410	123,040
-	4,695,270	-	11,812,139	11,324,610
-	-	-	(2,278,062)	(2,109,164)
-	-	-	1,381	1,381
-	-	667,094	667,094	858,104
<u>\$1,067,510</u>	<u>\$4,695,270</u>	<u>\$667,094</u>	<u>\$14,087,734</u>	<u>\$13,638,914</u>
\$ 2,365	\$ -	\$ -	\$ 78,728	\$ 18,271
-	-	-	1,681,672	1,490,144
-	-	-	11,928	11,203
15,145	-	-	44,016	14,940
2,200	-	-	124,410	123,040
-	-	-	177	248
-	-	667,094	1,229,722	1,283,923
<u>19,710</u>	<u>-</u>	<u>667,094</u>	<u>3,170,653</u>	<u>2,941,769</u>
-	-	-	4,431,539	4,394,915
-	4,695,270	-	4,695,270	4,410,110
-	-	-	396,132	470,225
-	-	-	303,718	301,194
715,507	-	-	715,507	708,031
-	-	-	32,480	162,446
332,293	-	-	342,435	250,224
<u>1,047,800</u>	<u>4,695,270</u>	<u>-</u>	<u>10,917,081</u>	<u>10,697,145</u>
<u>\$1,067,510</u>	<u>\$4,695,270</u>	<u>\$667,094</u>	<u>\$14,087,734</u>	<u>\$13,638,914</u>

statements are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -

BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES

• FOR THE YEAR ENDED DECEMBER 31, 1987

	<u>General Fund</u>		<u>Variance Favorable (Unfavorable)</u>
	<u>Budget</u> (Note 1.E.)	<u>Actual</u>	
REVENUES:			
Property taxes (Note 1.H.)	\$5,207,027	\$5,203,773	\$ (3,254)
Other taxes and interest	70,030	65,145	(4,885)
Licenses and permits	335,585	416,358	80,773
Fines	-	4,150	4,150
Intergovernmental revenues	418,638	831,290	412,652
Miscellaneous revenues	363,504	451,292	87,788
Total revenues	<u>6,394,784</u>	<u>6,972,008</u>	<u>577,224</u>
EXPENDITURES:			
General government	414,838	453,658	(38,820)
Public safety	556,418	521,794	34,624
Highways and streets	671,551	691,485	(19,934)
Sanitation	81,656	87,830	(6,174)
Health and welfare	66,584	71,999	(5,415)
Cemetery	-	-	-
Library	-	-	-
Recreation	156,091	158,071	(1,980)
County	467,760	467,760	-
School	3,794,655	3,794,655	-
Capital outlay	319,025	285,160	33,865
Debt service -			
Principal retirement	226,035	328,511	(102,476)
Interest	51,310	48,720	2,590
Total expenditures	<u>6,805,923</u>	<u>6,909,643</u>	<u>(103,720)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(411,139)</u>	<u>62,365</u>	<u>473,504</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	-
Operating transfers out	(135,055)	(135,055)	-
Total other financing sources (uses)	<u>(135,055)</u>	<u>(135,055)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(546,194)</u>	<u>(72,690)</u>	<u>473,504</u>
FUND BALANCES, January 1	<u>399,630</u>	<u>399,630</u>	<u>-</u>
FUND BALANCES, December 31	\$ <u>(146,564)</u>	\$ <u>326,940</u>	\$ <u>473,504</u>

The accompanying notes to general purpose

Special Revenue Funds			Totals (Memorandum Only) (Note 6)		
Budget (Note 1.E.)	Actual	Variance Favorable (Unfavorable)	Budget (Note 1.E.)	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$5,207,027	\$5,203,773	\$ (3,254)
-	-	-	70,030	65,145	(4,885)
-	-	-	335,585	416,358	80,773
-	-	-	-	4,150	4,150
-	547	547	418,638	831,837	413,199
<u>59,565</u>	<u>66,278</u>	<u>6,713</u>	<u>423,069</u>	<u>517,570</u>	<u>94,501</u>
<u>59,565</u>	<u>66,825</u>	<u>7,260</u>	<u>6,454,349</u>	<u>7,038,833</u>	<u>584,484</u>
-	-	-	414,838	453,658	(38,820)
-	-	-	556,418	521,794	34,624
-	-	-	671,551	691,485	(19,934)
-	-	-	81,656	87,830	(6,174)
-	-	-	66,584	71,999	(5,415)
26,875	24,252	2,623	26,875	24,252	2,623
180,055	179,456	599	180,055	179,456	599
-	-	-	156,091	158,071	(1,980)
-	-	-	467,760	467,760	-
-	-	-	3,794,655	3,794,655	-
-	-	-	319,025	285,160	33,865
-	-	-	226,035	328,511	(102,476)
-	-	-	51,310	48,720	2,590
<u>206,930</u>	<u>203,708</u>	<u>3,222</u>	<u>7,012,853</u>	<u>7,113,351</u>	<u>(100,498)</u>
<u>(147,365)</u>	<u>(136,883)</u>	<u>10,482</u>	<u>(558,504)</u>	<u>(74,518)</u>	<u>483,986</u>
135,055	135,055	-	135,055	135,055	-
-	-	-	<u>(135,055)</u>	<u>(135,055)</u>	-
<u>135,055</u>	<u>135,055</u>	-	-	-	-
(12,310)	(1,828)	10,482	(558,504)	(74,518)	483,986
<u>21,228</u>	<u>21,228</u>	-	<u>420,858</u>	<u>420,858</u>	-
\$ <u>9,918</u>	\$ <u>19,400</u>	\$ <u>10,482</u>	\$ <u>(137,646)</u>	\$ <u>346,340</u>	\$ <u>483,986</u>

financial statements are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1987

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only) (Note 6)	
	General	Special Revenue	Expendable Trust	December 31, 1987	December 31, 1986
REVENUES:					
Property taxes (Note 1.H.)	\$5,203,773	\$ -	\$ -	\$5,203,773	\$4,330,025
Other taxes and interest	65,145	-	-	65,145	58,961
Licenses and permits	416,358	-	-	416,358	372,955
Fines	4,150	-	-	4,150	800
Intergovernmental revenues	831,290	547	-	831,837	857,873
Miscellaneous revenues	451,292	66,278	9,130	526,700	359,491
Total revenues	<u>6,972,008</u>	<u>66,825</u>	<u>9,130</u>	<u>7,047,963</u>	<u>5,980,105</u>
EXPENDITURES:					
General government	453,658	-	-	453,658	482,790
Public safety	521,794	-	6,831	528,625	457,533
Highways and streets	691,485	-	-	691,485	561,484
Sanitation	87,830	-	-	87,830	90,441
Health and welfare	71,999	-	-	71,999	30,786
Cemetery	-	24,252	-	24,252	26,910
Library	-	179,456	-	179,456	167,239
Recreation	158,071	-	-	158,071	150,605
County	467,760	-	-	467,760	347,720
School	3,794,655	-	-	3,794,655	3,197,730
Capital outlay	285,160	-	-	285,160	123,764
Debt service -					
Principal retirement	328,511	-	-	328,511	180,000
Interest	48,720	-	-	48,720	57,900
Total expenditures	<u>6,909,643</u>	<u>203,708</u>	<u>6,831</u>	<u>7,120,182</u>	<u>5,874,902</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>62,365</u>	<u>(136,883)</u>	<u>2,299</u>	<u>(72,219)</u>	<u>105,203</u>
OTHER FINANCING SOURCES (USES):					
Operating transfers in	-	135,055	-	135,055	141,784
Operating transfers out	(135,055)	-	-	(135,055)	(141,784)
Total other financing sources (uses)	<u>(135,055)</u>	<u>135,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(72,690)</u>	<u>(1,828)</u>	<u>2,299</u>	<u>(72,219)</u>	<u>105,203</u>
FUND BALANCES, January 1	<u>399,630</u>	<u>21,228</u>	<u>65,189</u>	<u>486,047</u>	<u>330,844</u>
FUND BALANCES, December 31	<u>\$ 326,940</u>	<u>\$ 19,400</u>	<u>\$67,488</u>	<u>\$ 413,828</u>	<u>\$ 436,047</u>

The accompanying notes to general purpose financial statements
are an integral part of this statement.

TOWN OF PETERBOROUGH
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/
FUND BALANCES - ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1987

	Proprietary Fund Type	Fiduciary Fund Type Nonexpendable Trust	Totals (Memorandum Only) (Note 6)	
			December 31, 1987	December 31, 1986
OPERATING REVENUES:	Enterprise			
Charges for services	\$384,302	\$ -	\$ 384,302	\$ 390,635
Contributions	-	3,000	3,000	14,943
Gain on sale of securities	-	4,477	4,477	104
Investment income	-	88,122	88,122	90,697
Miscellaneous revenues	34,390	-	34,390	46,013
Total operating revenues	<u>418,692</u>	<u>95,599</u>	<u>514,291</u>	<u>542,392</u>
OPERATING EXPENSES:				
Salaries	107,306	-	107,306	97,532
Employee benefits	20,557	-	20,557	14,276
Maintenance	20,492	-	20,492	12,169
Utilities	66,578	-	66,578	62,409
Supplies	52,917	-	52,917	46,183
Insurance	5,700	-	5,700	5,140
Professional fees	525	-	525	774
Miscellaneous	43,381	51,135	94,516	88,885
Total operating expenses	<u>317,456</u>	<u>51,135</u>	<u>368,591</u>	<u>327,368</u>
Operating income before depreciation	101,236	44,464	145,700	215,024
DEPRECIATION (Note 1.C.)	168,910	-	168,910	166,607
Operating income (loss)	<u>(67,674)</u>	<u>44,464</u>	<u>(23,210)</u>	<u>48,417</u>
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	27,358	-	27,358	28,334
Interest expense	(24,966)	-	(24,966)	(18,922)
Bond repayment	(8,811)	-	(8,811)	(9,453)
Total nonoperating revenues (expenses)	<u>(6,419)</u>	<u>-</u>	<u>(6,419)</u>	<u>(41)</u>
NET INCOME (LOSS)	(74,093)	44,464	(29,629)	48,376
RETAINED EARNINGS/FUND BALANCES, January 1	<u>470,225</u>	<u>935,848</u>	<u>1,406,073</u>	<u>1,357,697</u>
RETAINED EARNINGS/FUND BALANCES, December 31	<u>\$396,132</u>	<u>\$980,312</u>	<u>\$1,376,444</u>	<u>\$1,406,073</u>

The accompanying notes to general purpose financial statements
are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -
ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1987

	Proprietary Fund Type	Fiduciary Fund Type Nonexpendable Trust	Totals (Memorandum Only)	
	Enterprise		December 31, 1987	December 31, 1986
SOURCES OF WORKING CAPITAL:				
Operations -				
Net income (loss)	\$(74,093)	\$44,464	\$(29,629)	\$ 48,376
Depreciation not requiring the outlay of working capital in the current period	168,910	-	168,910	166,607
Working capital provided from operations	94,817	44,464	139,281	214,983
Proceeds from long-term debt financing	196,790	-	196,790	127,408
Increase in contribution to aid in construction	36,624	-	36,624	31,935
	<u>328,231</u>	<u>44,464</u>	<u>372,695</u>	<u>374,326</u>
USES OF WORKING CAPITAL:				
Additions to property and equipment	202,381	-	202,381	249,022
Reduction of long-term debt	49,034	-	49,034	59,313
	<u>251,415</u>	<u>-</u>	<u>251,415</u>	<u>308,335</u>
INCREASE IN WORKING CAPITAL	<u>\$ 76,816</u>	<u>\$44,464</u>	<u>\$121,280</u>	<u>\$ 65,991</u>
ELEMENTS OF INCREASE IN WORKING CAPITAL:				
Cash	\$ 65,287	\$19,904	\$ 85,191	\$ 48,179
Accounts receivable	(442)	-	(442)	(16,916)
Investments	-	23,979	23,979	34,007
Inventory	5,750	-	5,750	6,025
Deposits held in escrow	-	800	800	(600)
Accounts payable	(4,001)	(14)	(4,015)	5,948
Accrued interest payable	(725)	-	(725)	(1,689)
Due to other funds	-	(205)	(205)	-
Long-term debt	<u>10,947</u>	<u>-</u>	<u>10,947</u>	<u>(8,963)</u>
Increase in working capital, as above	<u>\$ 76,816</u>	<u>\$44,464</u>	<u>\$121,280</u>	<u>\$ 65,991</u>

The accompanying notes to general purpose financial statements
are an integral part of this statement.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1987

1. Summary of significant accounting policies:

The Town of Peterborough, New Hampshire was incorporated as a Town in 1760. The Town operates under a Board of Selectmen form of government and provides the following services as authorized by its Charter: general administration, public works, human services and utility services.

Education services are provided by the ConVal School District, the accounts of which are not included in this report.

The accounting policies of the Town of Peterborough, New Hampshire conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant policies:

A. Basis of presentation - The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the general purpose financial statements in this report, into four generic fund types and three broad fund categories as follows:

Governmental Fund Types -

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds of the Town consist of the Federal Revenue Sharing, Cemetery and Library Funds.

TOWN OF PETERBOROUGH
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1987

Proprietary Funds -

Proprietary Funds are used to account for the Town's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The Town's Proprietary Fund Type consists of Enterprise Funds. The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise--where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Enterprise Funds of the Town consist of the Water and Sewer Funds.

Fiduciary Fund Types -

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Town's Fiduciary Fund Types:

Trust and Agency Funds - Expendable Trust Funds - Trust and Agency Funds - Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds.

Nonexpendable Trust Funds - Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical.

Trust and Agency Funds of the Town consist of Common Trusts A, B, C, D, E and F, Library Trust, Albert W. Noone Trust, Arthur N. Daniels Trusts and the Capital Reserve Funds for the Water, Sewer and Ambulance Departments of the Town (see Notes 4 and 5).

B. Account Groups -

Account Groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

General Fixed Asset Account Group - General Fixed Asset Account Group was established to account for all fixed assets of the Town, other than those accounted for in the Proprietary Funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, unlike other general fixed assets. No depreciation has been provided on general fixed assets.

TOWN OF PETERBOROUGH
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1987

B. Account Groups (continued) -

The Town instituted general fixed assets accounting as of December 31, 1979. However, historical cost records were not readily available for most assets. Therefore, as of December 31, 1979, the assets were stated on the following basis:

Land - Independent appraisal in 1974 increased by 41% to reflect current values.

Buildings - Independent appraisal in 1973 increased by 58% by insurance company to reflect current replacement cost. Assets acquired subsequent to appraisal are shown at estimated cost, plus a percentage, to reflect current replacement cost.

Furniture, fixtures and equipment - Estimated current values.

Vehicles - Estimated original cost.

Acquisitions subsequent to 1979 have been recorded at cost.

A summary of changes in general fixed assets is as follows:

	Balance December 31, 1986	Additions	Deletions	Balance December 31, 1987
Land	\$ 833,768	\$ -	\$ -	\$ 833,768
Buildings	2,340,030	-	-	2,340,030
Furniture, fixtures and equipment	449,105	20,016	-	469,121
Vehicles	787,207	265,144	-	1,052,351
	<u>\$4,410,110</u>	<u>\$285,160</u>	<u>\$ -</u>	<u>\$4,695,270</u>

General Long-Term Debt Account Group - General Long-Term Debt Account Group is established to account for all long-term debt of the Town except that which is accounted for in the Proprietary Funds.

C. Property, plant and equipment - Fixed assets in the Proprietary Funds are stated at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. The cost and estimated useful lives are as follows:

TOWN OF PETERBOROUGH
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1987

	<u>Cost</u>	<u>Years</u>
Water -		
Wells and pumping stations	\$ 305,316	10 - 35
Purification plant and equipment	55,539	5 - 50
Storage tanks and distribution mains	1,895,641	5 - 75
Service entrances and meters	100,157	7 - 25
Hydrants	41,857	25 - 50
Other equipment	113,318	3 - 10
Land and roads	43,941	-
	<u>\$2,555,769</u>	
Sewer -		
Mains	\$3,393,241	5 - 50
Treatment plant and pumping station	1,110,456	30
Equipment	57,403	3 - 7
	<u>\$4,561,100</u>	

Depreciation of all exhaustible fixed assets used by Proprietary Funds is charged as an expense against their operations. Accumulated depreciation is reported on the Proprietary Funds balance sheets.

D. Basis of accounting - The modified accrual basis of accounting is followed by the Governmental Fund Types and Expendable Trust Funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash, except for measurable and available revenues of a material amount not received as of December 31. The term available is limited to collections within 60 days of year end. The amount uncollected within that time period is accounted for as a reservation of fund balance (see Note 1.H.). Expenditures are recorded when the liability is incurred (accrual basis) except:

a. Disbursements for inventory items (materials and supplies) are considered expenditures when purchased.

b. Prepaid expenses are not normally recorded.

All Proprietary Fund Types and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

E. Budget - The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The selectmen may transfer funds between operating categories as they deem necessary.

F. Interfund transactions - During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying Governmental and Fiduciary Funds financial statements reflect such transactions as transfers.

TOWN OF PETERBOROUGH
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1987

G. Deposits - As of December 31, 1987, the carrying amount of the Town's deposits was \$2,639,202 and the bank balance was \$2,785,873. Of the bank balance, \$2,756,351 was covered by federal depository insurance or by collateral held in the pledging bank's trust department in the Town's name and \$29,522 was uninsured and uncollateralized.

H. Property Taxes -

All property taxes are accounted for in the General Fund. The Town levies its property taxes as of June 1 and November 1 on the assessed value as of the prior April 15, for all real and personal property, with certain exceptions.

Property taxes are due and payable as of July 1 and December 1.

As prescribed by law, the tax collector sells, at tax sale, all uncollected property taxes in May of the following year after taxes are due, where applicable. The purchaser, at tax sale, has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the three-year redemption period, the property is tax-deeded to the lienholder.

Annually, the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under the classification of general government in the combined financial statements.

Uncollected taxes - Property taxes remaining uncollected 60 days after year end are reported as a reservation of fund balance. Generally accepted accounting principles require these be reported as deferred revenue.

TOWN OF PETERBOROUGH
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1987

I. Investments - Investments are stated at cost.

Investments are composed of the following as of December 30, 1987:

	<u>Carrying Value</u>	<u>Market</u>
General Fund -		
Time Deposits	\$ 938,016	\$ 938,016
Repurchase Agreement	<u>500,000</u>	<u>500,000</u>
	<u>1,438,016</u>	<u>1,438,016</u>
Fiduciary Fund Type -		
Trust and Agency Fund:		
Corporate Stocks	296,462	491,768
Corporate Bonds	158,246	194,078
United States Government Security		
Notes	130,791	131,887
Municipal Bonds	<u>79,561</u>	<u>80,875</u>
	<u>665,060</u>	<u>898,608</u>
	<u>\$2,103,076</u>	<u>\$2,336,624</u>

J. Continuing appropriations - Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations for that year. At year end, continuing appropriations are reported as a component of fund balance and are detailed as follows:

Master plan	\$15,014
Tanker truck	5,068
Landfill closure	4,100
Solid waste planning - 1986	3,690
Solid waste planning - 1987	2,704
Town House renovations	1,500
Timber harvest	<u>404</u>
	<u>\$32,480</u>

K. Taxes collected for others - The Town collects taxes for ConVal Regional School District and Hillsborough County which are remitted to them as required by law.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1987

L. Retirement system - The Town provides for pension benefits to substantially all full-time employees through a contributory system under New Hampshire law. The law prescribes the formula for computing pension benefits and presently does not permit advance funding of pension liabilities. Pension benefits are paid from Town funding and employee contributions based on date of entry. Pension expense for the year ended June 30, 1987, the latest year end of the New Hampshire retirement system, was \$25,748. There is no unfunded past service liability and the value of vested benefits has not been determined. Additional information is not available.

2. Long-term debt:

General - General long-term debt consisted of the following as of December 31, 1987:

<u>Capital equipment note</u> - 5.5% unsecured note, due October, 1988 with interest payable semi-annually	\$ 85,000
<u>Capital equipment note</u> - 5.75% unsecured note, due October, 1989 with interest payable semi-annually	42,094
<u>General obligation bond</u> - \$3,650,000 1970 5.10% Sewer Construction Bearer Bond, due in annual installments of \$180,000, plus interest, through 1990	<u>540,000</u>
	<u>\$667,094</u>

Maturities for general long-term debt in subsequent fiscal years from December 31, 1987 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1988	\$265,000	\$32,215	\$297,215
1989	222,094	20,762	242,856
1990	<u>180,000</u>	<u>9,180</u>	<u>189,180</u>
	<u>\$667,094</u>	<u>\$62,157</u>	<u>\$729,251</u>

TOWN OF PETERBOROUGH
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1987

A summary of changes in general long-term debt is as follows:

	<u>Balance December 31, 1986</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 1987</u>
5.10% General obligation bond	\$720,000	\$ -	\$(180,000)	\$540,000
5.58% Capital equipment note	138,000	-	(138,000)	-
5.50% Capital equipment note	-	42,094	-	42,094
5.75% Capital equipment note	<u>-</u>	<u>85,000</u>	<u>-</u>	<u>85,000</u>
	<u>\$858,000</u>	<u>\$127,094</u>	<u>\$(318,000)</u>	<u>\$667,094</u>

Water - Notes payable to banks as of December 31, 1987, all for guaranteed main line extensions, consisted of:

5 3/4% note payable in annual installments of \$400, plus interest, through 1988	\$ 400
6.0% note payable in annual installments of \$875, plus interest, through 1989	1,749
4 1/4% note payable in annual installments of \$900, plus interest, through 1992	4,500
7.5% note, payable in annual installments of \$569, plus interest, through 1996	5,119
5% note, payable in annual installments of \$17,500, plus interest, through 1997	175,000
6% note, payable in annual installments of \$866, plus interest, through 1998	9,528
6.5% note, payable in annual installments of \$787, plus interest, through 2006	14,958
6.5% note, payable in annual installments of \$3,905, plus interest, through 2006	74,186
7.0% note, payable in annual installments of \$833, plus interest, through 2007	16,660
7.0% note, payable in annual installments of \$650, plus interest, through 2007	<u>13,000</u>
	<u>315,100</u>

TOWN OF PETERBOROUGH
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1987

Sewer - Notes payable to banks as of December 31, 1987,
all for guaranteed main line extension, consisted of:

6.5% note, payable in annual installments of \$1,429, plus interest, through 1991	5,712
4 1/4% note, payable in annual installments of \$800, plus interest, through 1992	4,000
4 1/2% note, payable in annual installments of \$1,700, plus interest, through 1992	8,500
5 1/2% note, payable in annual installments of \$265, plus interest, through 1994	1,855
6% note, payable in annual installments of \$1,750, plus interest, through 1995	14,000
5 1/2% note, payable in annual installments of \$645, plus interest, through 1996	5,765
7.5% note, payable in annual installments of \$739, plus interest, through 1996	6,651
6% note, payable in annual installments of \$583, plus interest, through 1997	5,829
6 1/2% note, payable in annual installments of \$1,101, plus interest, through 1999	4,128
7 1/2% note, payable in annual installments of \$1,059, plus interest, through 2000	13,766
8.0% note, payable in annual installments of \$536, plus interest, through 2006	10,192
7.0% note, payable in annual installments of \$2,850, plus interest, through 2007	57,000
7.0% note, payable in annual installments of \$833, plus interest, through 2007	16,660
7.0% note, payable in annual installments of \$4,674, plus interest, through 2007	93,470
	<u>247,528</u>
	562,628
Less- Current portion	<u>46,248</u>
	<u>\$516,380</u>

TOWN OF PETERBOROUGH
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1987

Maturities for Water and Sewer long-term debt in subsequent fiscal years from December 31, 1987 are as follows:

1988	\$ 46,248
1989	45,849
1990	44,974
1991	44,696
1992	42,444
Later years	<u>338,417</u>
	<u>\$562,628</u>

3. Nonexpendable trust funds:

The principal amount of all nonexpendable funds are restricted either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances as of December 31, 1987 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Common Trust A	\$ 33,942	\$ 89,158	\$123,100
Common Trust B	31,488	55,347	86,835
Common Trust C	7,774	6,368	14,142
Common Trust D	45,900	14,764	60,664
Common Trust E	50,414	11	50,425
Common Trust F	80,244	21,086	101,330
Library Trust	295,147	17,472	312,619
Albert W. Moone Trust	-	9,561	9,561
Arthur N. Daniels Trusts	<u>170,597</u>	<u>51,039</u>	<u>221,636</u>
	<u>\$715,506</u>	<u>\$264,806</u>	<u>\$980,312</u>

4. Expendable trust funds:

Expendable trust funds (capital reserve funds) as of December 31, 1987 were:

Water	\$31,536
Sewer	22,140
Ambulance	<u>13,812</u>
	<u>\$67,488</u>

TOWN OF PETERBOROUGH
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1987

5. Special revenue funds balances:

Special revenue funds balance as of December 31, 1987 consisted of:

Revenue sharing fund	\$13,728
Library fund	2,600
Cemetery fund	<u>3,072</u>
	<u>\$19,400</u>

6. "Memorandum Only" total column:

The 1986 memorandum only totals as described in the general purpose financial statements are for information purposes only and do not represent consolidated financial information.

TOWN OF PETERBOROUGH

PROPRIETARY FUNDS

BALANCE SHEET - DECEMBER 31, 1987

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Total</u>
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$ 77,811	\$ 429,743	\$ 507,554
Accounts receivable	19,641	13,821	33,462
Inventory, at cost	27,903	-	27,903
Total current assets	<u>125,355</u>	<u>443,564</u>	<u>568,919</u>
PROPERTY, PLANT AND EQUIPMENT,			
at cost	2,555,769	4,561,100	7,116,869
Less- Accumulated depreciation	870,548	1,407,514	2,278,062
	<u>1,685,221</u>	<u>3,153,586</u>	<u>4,838,807</u>
	<u>\$1,810,576</u>	<u>\$3,597,150</u>	<u>\$5,407,726</u>
<u>LIABILITIES AND FUND EQUITY</u>			
CURRENT LIABILITIES:			
Accounts payable	\$ 4,079	\$ 1,420	\$ 5,499
Accrued interest payable	8,446	3,482	11,928
Current portion of long-term debt	27,284	18,964	46,248
Total current liabilities	<u>39,809</u>	<u>23,866</u>	<u>63,675</u>
LONG-TERM DEBT, less current portion shown above	<u>287,816</u>	<u>228,564</u>	<u>516,380</u>
FUND EQUITY:			
Contributed capital	384,183	4,047,356	4,431,539
Retained earnings (deficit)	1,098,768	(702,636)	396,132
	<u>1,482,951</u>	<u>3,344,720</u>	<u>4,827,671</u>
	<u>\$1,810,576</u>	<u>\$3,597,150</u>	<u>\$5,407,726</u>

TOWN OF PETERBOROUGH

PROPRIETARY FUNDS

REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)

FOR THE YEAR ENDED DECEMBER 31, 1987

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Total</u>
OPERATING REVENUES:			
Charges for services	\$ 242,703	\$ 141,599	\$384,302
Miscellaneous revenues	<u>30,815</u>	<u>3,575</u>	<u>34,390</u>
Total operating revenues	<u>273,518</u>	<u>145,174</u>	<u>418,692</u>
OPERATING EXPENSES:			
Salaries	61,975	45,331	107,306
Employee benefits	12,202	8,355	20,557
Maintenance	1,430	19,062	20,492
Utilities	52,231	14,347	66,578
Supplies	32,451	20,466	52,917
Insurance	3,200	2,500	5,700
Professional fees	24	501	525
Miscellaneous	<u>23,637</u>	<u>19,744</u>	<u>43,381</u>
Total operating expenses	<u>187,150</u>	<u>130,306</u>	<u>317,456</u>
Operating income before depreciation	86,368	14,868	101,236
DEPRECIATION	<u>57,274</u>	<u>111,636</u>	<u>168,910</u>
Operating income (loss)	<u>29,094</u>	<u>(96,768)</u>	<u>(67,674)</u>
NONOPERATING REVENUES (EXPENSES):			
Interest revenue	3,683	23,675	27,358
Interest expense	(17,397)	(7,569)	(24,966)
Bond repayment	<u>-</u>	<u>(8,811)</u>	<u>(8,811)</u>
Total nonoperating revenues (expenses)	<u>(13,714)</u>	<u>7,295</u>	<u>(6,419)</u>
NET INCOME (LOSS)	15,380	(89,473)	(74,093)
RETAINED EARNINGS (DEFICIT), January 1	<u>1,083,388</u>	<u>(613,163)</u>	<u>470,225</u>
RETAINED EARNINGS (DEFICIT), December 31	<u>\$1,098,768</u>	<u>\$(702,636)</u>	<u>\$396,132</u>

TOWN OF PETERBOROUGH

PROPRIETARY FUNDS

CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1987

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Total</u>
SOURCES OF WORKING CAPITAL:			
Operations -			
Net income (loss)	\$ 15,380	\$(89,473)	\$(74,093)
Depreciation not requiring the outlay of working capital in the current period	<u>57,274</u>	<u>111,636</u>	<u>168,910</u>
Working capital provided from operations	72,654	22,163	94,817
Proceeds from long-term debt financing	29,660	167,130	196,790
Increase in contribution to aid in construction	<u>16,350</u>	<u>20,274</u>	<u>36,624</u>
Total sources of working capital	<u>118,664</u>	<u>209,567</u>	<u>328,231</u>
USES OF WORKING CAPITAL:			
Additions to property, plant and equipment	32,493	169,888	202,381
Reduction of long-term debt	<u>27,283</u>	<u>21,751</u>	<u>49,034</u>
Total uses of working capital	<u>59,776</u>	<u>191,639</u>	<u>251,415</u>
INCREASE IN WORKING CAPITAL	<u>\$ 58,888</u>	<u>\$ 17,928</u>	<u>\$ 76,816</u>
ELEMENTS OF INCREASE IN WORKING CAPITAL:			
Cash	\$ 40,004	\$ 25,283	\$ 65,287
Accounts receivable	(2,242)	1,800	(442)
Inventory	5,750	-	5,750
Accounts payable	(3,653)	(348)	(4,001)
Accrued interest payable	511	(1,236)	(725)
Current portion of long-term debt	<u>18,518</u>	<u>(7,571)</u>	<u>10,947</u>
Increase in working capital, as above	<u>\$ 58,888</u>	<u>\$ 17,928</u>	<u>\$ 76,816</u>

**WATER DEPARTMENT
OUTSTANDING BONDS AND NOTES
December 31, 1987**

1966 Water Construction bonds 3½ %	
Original Amount	\$440,000.00
\$20,000 to be paid off every year	
plus interest	
Balance Due	00
1972 Water Note 4¼ % 20 years	
Original Amount	18,000.00
PIDC Industrial Park Guaranteed Main	
Line Ext., N. Peterborough, \$900 to	
be paid off every year, plus interest	
Balance Due	4,500.00
1977 Water Construction Bonds 5% 20 years	
Original Amount	350,000.00
\$17,500 to be paid off every year, plus	
interest, So-called High System & water	
tank	
Balance Due	175,000.00
1978 Water Note 5% 20 years	
Original Amount	17,324.00
The Common Guaranteed Main Line Ext.	
Old Street Rd. \$866.20 to be paid	
off every year, plus interest	
Balance Due	9,528.00
1978 Water Note 5¾ % 10 years	
Original Amount	4,000.00
Bell Old Street Rd. Guaranteed	
Main Line Ext., \$400 to be paid each	
year, plus interest	
Balance Due	400.00
1986 Water Note 6% 3 years	
Original Amount	2,624.00
Peterborough Land Associates — 202 North	
\$874.66 to be paid each	
year, plus interest	
Balance Due	1,749.34
1986 Water Note 7½ % 10 years	
Original Amount	5,688.00
Poplar Associates Inc. — Rte. 202 North	
\$568.90 to be paid each year,	
plus interest	
Balance Due	5,119.10

1986 Water Note 6½% 20 years with annual review after 5 years	
Original amount	78,090.00
Scott Mitchell Rd. \$3,904.50 to be paid first 5 years, plus interest	
Balance Due	74,185.50
1986 Water Note 6½% 20 years with annual review after 5 years	
Original amount	15,745.00
North Peterborough Investment Corp. Sand Hill Rd. \$787.25 to be paid first 5 years, plus interest	
Balance Due	14,957.75
1987 Water Note 7% 20 years with review after 5 years	
Original amount	13,000.00
North Peterborough Investment Corp. Gray Hill Rd. \$650.00 to be paid first 5 years, plus interest	
Balance Due	13,000.00
1987 Water Note 4% 20 years with review after 5 years	
Original amount	16,660.00
Rte. 202 South — Han-Sul \$833.00 to be paid each year, plus interest	
Balance Due	16,660.00

**SEWER DEPARTMENT
OUTSTANDING BONDS AND NOTES
December 31, 1987**

1970 Sewer Construction Bonds 4.10% 20 years	
1970 Original amount	\$3,650,000.00
\$185,000 to be paid 1971-1980 plus interest, \$180,000 to be paid 1981- 1990 plus interest	
Balance Due	540,000.00
1972 Sewer Note 4½% 20 years	
Original Amount	34,000.00
PIDC Industrial Park Guaranteed Main Line Ext., \$1,700 to be paid off every year, plus interest	
Balance Due	8,500.00
1972 Sewer Note 4½% 20 years	
Original Amount	16,000.00
South Peterborough Guaranteed Main Line Ext., \$800 to be paid off every year, plus interest	
Balance Due	4,000.00
1974 Sewer Note 5½% 20 years	
Original Amount	5,300.00
PIDC N. Peterborough Guaranteed Main Line Ext., \$265 to be paid off every year, plus interest	
Balance Due	1,855.00
1974 Sewer Note 6% 20 years	
Original Amount	9,704.00
Fontaine Guaranteed Main Line Ext. Elm St., \$485 to be paid off every year, plus interest	
Balance Due	00
1975 Sewer Note 6% 20 years	
Original Amount	35,000.00
MacDowell Colony Guaranteed Main Line Ext. \$1,750 to be paid off every year, plus interest	
Balance Due	14,000.00
1976 Sewer Note 5½% 20 years	
Original Amount	12,800.00
Hancock Homes, Inc. Guaranteed Main Line Ext. \$640 to be paid off every year, plus interest	
Balance Due	5,760.00

1977 Sewer Note 5% 20 years	
Original Amount	11,658.00
73 Magazine Inc. Guaranteed Main Line Ext. \$582.90 to be paid off each year, plus interest	
Balance Due	5,829.00
1979 Sewer Note 6½% 20 years	
Original Amount	22,015.00
Mercer Avenue Guaranteed Main Line Ext. \$978.45 to be paid off each year, plus interest	
Balance Due	4,128.24
1980 Sewer Note 7½% 20 years	
Original Amount	27,300.00
Keenan Drive Guaranteed Main Line Ext. \$1,365 to be paid each year, plus interest	
Balance Due	13,768.82
1986 Sewer Note 8% 20 years	
Original Amount	10,728.00
Korpi South Peterborough Guaranteed Main Line Ext., \$536.40 to be paid each year, plus interest	
Balance Due	10,191.60
1986 Sewer Note 6½% 5 years	
Original Amount	7,143.00
Goyette Drive Whiton Guaranteed Main Line Ext. \$1,428.60 to be paid each year, plus interest	
Balance Due	5,714.40
1986 Sewer Note 7½% 10 years	
Original Amount	7,390.00
Taylor Rd. Guaranteed Main Line Extension \$739.00 to be paid each year, plus interest	
Balance Due	6,651.00
1987 Sewer Note 7% 20 years with review after 5 years	
Original Amount	57,000.00
Old Dublin Rd. Guaranteed Main Line Extension, \$712.50 to be paid each year, plus interest	
Balance Due	57,000.00

1987 Sewer Note 7% 20 years with review after 5 years	
Original Amount	16,660.00
Han-Sul — S. Peterborough Guaranteed Main Line Ext., \$833.00 to be paid each year, plus interest	
Balance Due	16,660.00

1987 Sewer Note 7% 20 years with review after 5 years	
Original Amount	93,470.00
The Willows — Wilton Rd., guaranteed main line ext., \$1,168.38 to be paid each year, plus interest	
Balance Due	93,470.00

**STATEMENT OF APPROPRIATIONS AND TAXES
ASSESSED FOR 1987**

GENERAL GOVERNMENT

Town officers' salaries & expenses	273,569.00
Election & Registration expenses	1,100.00
Town House	45,622.00
Planning and Zoning	22,412.00
Legal expenses	8,000.00
Probation	30,430.00
Town Water Charges	21,005.00
Town House Architect	5,000.00

PUBLIC SAFETY

Police Department	424,530.00
Fire Department	87,572.00
Building Inspection	39,316.00
Sidewalk Maintenance	5,600.00
Parking Study Committee	5,000.00

HIGHWAYS, STREET, BRIDGES

Town Maintenance (Summer & Winter)	360,788.00
General Highway Dept. Expenses	116,648.00
Street Lighting	34,000.00
Surface Treatment	61,950.00
Bridges & Culverts	4,000.00
Trees	4,500.00
Highway Block Grant	84,065.00

SANITATION

Solid Waste Disposal (recycling)	79,168.00
Hazardous Waste Collection	2,488.00

HEALTH

Health Dept.	1,210.00
Ambulance	25,664.00
St. Joseph's Community Services	3,550.00
Vital Statistics	700.00
Day Care Center	2,000.00
Home Health Care	8,000.00
Family & Mental Health Center	4,160.00

WELFARE

General Assistance, Old Age Assistance and Aid to the Disabled	22,000.00
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CULTURE & RECREATION

Library	180,055.00
Parks	3,500.00
Patriotic Purposes	1,000.00
Conservation Commission	1,000.00
Recreation	152,591.00
Conservation Commission Capital Improvements	5,000.00

DEBT SERVICE	
Principal of Long-term bonds & notes	226,035.00
Interest Expense — Long-term bonds & notes	39,310.00
Interest Expense — Tax Anticipation notes	12,000.00
CAPITAL OUTLAY	
Computer	11,250.00
Aerial Photos	10,775.00
Police Cruiser	13,000.00
Tanker Truck	80,000.00
Ambulance	35,000.00
1 Ton Dump Truck & plow	19,000.00
Snow Blower	150,000.00
TOTAL APPROPRIATIONS	2,723,563.00
SOURCES OF REVENUE	
TAXES	
Resident Taxes	29,180.00
National Bank Stock Taxes	665.00
Yield Taxes	12,000.00
Interest and Penalties on Taxes	28,850.00
INTERGOVERNMENTAL REVENUES — STATE	
Shared Revenue — Block Grant (Town Share)	222,595.00
Highway Block Grant	84,065.00
State Aid Water Pollution Projects	105,321.00
Reimb.-State/Federal Forest Land	388.00
Reimb.-Flood Control	2,441.00
Rent — Court Space	3,318.00
INTERGOVERNMENTAL REVENUES — FEDERAL	
USA Land Entitlements	510.00
LICENSES AND PERMITS	
Motor Vehicle Permit Fees	325,000.00
Dog Licenses	2,200.00
Business Licenses, Permits and Filing Fees	7,510.00
Local Revenues & Permits	400.00
Landfill Permits	475.00
CHARGES FOR SERVICES	
Income from Departments	84,814.00
Rent of Town Property	2,800.00
Long Term Bonds Authorized	150,000.00
MISCELLANEOUS REVENUES	
Interest on Deposits	41,000.00
Income from Library Trusts	45,000.00
Workmen's Compensation & Unemployment Dividends	25,090.00
In Lieu of Taxes	59,800.00
OTHER FINANCING SOURCES	
Pre-finance & Hook on	33,000.00
Fund Balance	121,374.00
TOTAL REVENUES AND CREDITS	\$1,387,796.00

Total Town Appropriations	2,723,563.00
Total Revenues and Credits	- 1,387,796.00
Net Town Appropriations	= 1,335,767.00
Net School Tax Assessment	+ 3,794,655.00
County Tax Assessment	+ 467,760.00
Total of Town, School and County	= 5,598,182.00
Deduct Business Profits Tax Reimbursement	- 418,453.00
Add war service credits	+ 20,400.00
Add overlay	+ 6,233.00
Property Taxes to be raised	= 5,206,362.00

SUMMARY INVENTORY OF VALUATION 1987

Land		\$17,702,340
Buildings		73,628,220
Public Utilities (electric)		<u>987,000</u>
Total valuation before exemptions allowed		\$92,102,970
Blind exemptions (5)	60,600	
Elderly exemptions (32)	369,810	
Solar exemptions (28)	107,980	
 Total exemptions allowed		 <u>538,390</u>
Net Valuation on which tax rate is computed		\$91,564,580

TAX COLLECTORS REPORT
Uncollected 12/31/87

Levy of 1973: Zanga, Nancy		\$10.00
Levy of 1974: Zanga, Nancy		\$10.00
Levy of 1975: Zanga, Nancy		\$10.00
Levy of 1976: Converse, Lillian	Zanga, Nancy	\$20.00
Levy of 1977: Converse, Lillian Hall, Virginia	Nason, Jean	\$30.00
Levy of 1978: Converse, Lillian Nason, Jean	Zanga, Nancy	\$30.00
Levy of 1979: Converse, Lillian	Zanga, Nancy	\$20.00
Levy of 1980: Converse, Lillian R. Grant, James Grant, Lillian Millard, Alan A. Morison, Mrs. Elizabeth	Nason, Jean Necol, Barbara Wheeler, Josephine C. Zanga, Nancy	\$90.00
Levy of 1981: Brumaghim, Michael D. Converse, Lillian Naglie, Michael	Nason, Jean Zanga, Nancy	\$50.00
Levy of 1982: Converse, Lillian Converse, Noreen Hall, Kenneth Holden, Elaine LaFave, Steven Lake, Carol Lithgow, Thomas E. Lithgow, Timothy Morison, Mrs. Elizabeth	Myhaver, Marjorie Nason, Jean Norton, Laura Phipps, Alice Querfurth, Rudolph Vose, Louise G. Wheeler, Josephine Zanga, Nancy	\$170.00

Levy of 1983:

Adams, David E.
Ahearn, Christine
Ames, Mafalda A.
Clement, Jonathan A.
Colaianne, Michel W.
Colaianne, Jeannie M.
Converse, Andy
Converse, Lillian
Converse, Noreen
Coombs, Thomas E.
Cutler, Janet F.
Ellerkamp, John D.
Hadley, Diane M.
Halvonik, Pauline
Huston, Arthur
Huston, James
Huston, Maria
Jahn, Ruth A.
Jahn, William P. Sr.

Kormendi, Edward J.
Kormendi, Nancy N.
Landry, Joan A.
Larson, Betty F.
Larson, Robert C.
Lobacki, Joseph
Magoon, Cheryl
McCarthy, Joseph V.
McCarthy, Patricia M.G.
Morris, Beverly
Nason, Jeanne
Norton, Laura
Price, Jennifer A.
Querfurth, Rudolph
Salamy, Robert
Stoops, Anne J.
Stoops, Ward R.
Vorm, Beatrice T.
Zanga, Nancy

\$380.00

Levy of 1984:

Anderson, Douglas D.
Belville, Rachel C.
Belville, Theodore K.
Butson, Constance S.
Butson, Robert C.
Cody, Donald
Colaianne, Michel W.
Colaianne, Jeannie M.
Converse, Lillian
Converse, Noreen
Dunlap, Louise A.
Gagnon, Scott
Grant, Dana
Grant, Elisha W. Jr.
Grant, Patricia W.
Guptill, James J.
Hadley, Diane M.
Hall, Ellen
Hall, Virginia I.
Hawkins, Joan
Henault, Edmund L.
Henault, Muriel A.
Hotin, Lisa
Johnson, Peter W.
Kirkpatrick, Carl
Landry, Joan A.

Lebel, Constance T.
Lebel, Robin C.
Lebel, Roland
Magoon, Cheryl
Morris, Beverly
Nason, Jeanne
Nutter, Gwendolyn
Quinlan, Robert
Rathburn, Timothy E.
Summers, Barbara K.
Teates, Kenneth
Teates, Sharon P.
Teixeira, Lisa
Tulloch, Robin W.
Tulloch, Wendy H.
Vorm, Beatrice T.
Whitcomb, Deborah J.
Whitcomb, Jeffrey J.
Whitcomb, Roger L.
Whitfield, Eileen W.
Whitfield, S. Ernest
Wozmak, Karen E.
Wright, Mary L.
Young, Wendy C.
Zanga, Nancy L.

\$510.00

Levy of 1985:

Bern, Betty Jo
Bern, Henry K.
Berry, Patricia A.
Boudreau, Daphne M.
Boudreau, George
Buck, Charles D.
Burke, Judy
Burke, Kevin
Clark, Marion R.
Cleverdon, Ruth A.
Converse, Lillian
Converse, Noreen
Cook, Barry J.
Cook, Christopher R.
Coope, Michael
Croumie, David M.
Crowley, Susan M.
Davis, Michael E.
Evans, Donald L.
Evans, Gayle A.
Gagnon, Brian
Gannett, Alison S.
Halvonik, Susan C.
Hamilton, Mark Jr.
Hanson, Sandra L.
Harper, Melody
Hartley, Zane
Johnson, Neil A.
Kepner, Elizabeth
Kirouac, Donald R. Jr.
Landry, Joan A.
Lithgow, Kevin E.
Magoon, Cheryl

Magoon, David
Magoon, Doris
McLenon, David G.
McLenon, Donna G.
Melad, Allan A.
Morris, Beverly
Morris, E. Taylor Jr.
Morris, Lucy
Murray, Susan I.
Naglie, Juno A.
Nason, Jeanne
Necol, Barbara
Newhall, Charles L.
Paananen, Chris
Pelletier, Monique A.
Pepin, Kathy
Querfurth, Rudolph
Raether, Mrs. David
Reilly, Marie
Reilly, Robert
Ryerson, Mary
Rykken, Nancy
Slade, Elizabeth T.
Slade, Kenneth D.
Stephens, Bruce
Stephens, Harold L.
Stephens, Janice G.
Sullivan, Bruce C.
Sullivan, Leonora A.
Sullivan, Paul W.
Walker, Patricia
Wheeler, Victor F.
Zanga Nancy L.

\$660.00

Levy of 1986:

Adams, David E.
Adams, David P.
Adams, Mona P.
Ahern, Joan
Ahern, Larry
Ames, Deborah T.
Armstrong, Tamara
Birbeck, Glen
Black, Christian
Black, Robin K.
Blanchette, Debbie
Bowles, Lemuel H.

Brown, Elizabeth
Brown, Katherine
Buck, Charles D.
Busenbark, Barbara A.
Busenbark, Richard L.
Callihan, Jim M.
Callihan, Sue H.
Carpenter, Anne P.
Carpenter, Gordon E.
Chalk, Bobbie Jo
Chirichiello, Kim
Clark, Marion R.

Clark, Richard W. Jr.
Cleverdon, Ruth A.
Coneys, Thomas Allen
Converse, Lillian
Converse, Noreen
Cook, Barry J.
Cook, Christopher R.
Cook, Sandra J.
Coope, Michael
Coseboom, Lois
Dahl, Edward E.
Davis, Michael E.
Dell, Carol C.
Doane, Julie N.
Doane, Robert J.
Emond, Christine
Emond, Lionel
Eneguess, Nancy J.
Falitico, Christopher P.
Faucher, Dean
Faucher, Karen
Ferrier, Patricia
Finch, Paul F.
Finch, Vance O.
Fontaine, Linda
Fontaine, Peter
Genet, John D.
Genet, Wilma S.
Geoffrey, Alice M.
Geoffrey, David G.
Glavey, Luke
Glavey Sandra
Gollan, William
Gouveia, Russell
Graf, Peggy
Grant, Dana
Grant, Elisha W. Jr.
Grant, Gina
Grant, Patricia W.
Gregg, Cyrus W.
Gregg, Joyce B.
Hackler, Eileen R.
Hackler, Samuel J.
Hagen, Karl S.
Hall, Ephraim W.
Halvonik, Brian J.
Halvonik, Terry
Hanson, Pamela

Hanson, Sandra L.
Helstein, Richard E.
Helstein, Tina
Henkel, Stephanie
Hetzell, Charles
Holden, Elaine
Hunter, Annarae
Hunter, Robert E.
Ingraham, Cynthia K.
Ingraham, D. Erick
Johnson, Peter W.
Kepner, Elizabeth
Kepner, Terry L.
Kirouac, Donald R. Sr.
LaFleur, Thomas A.
Lake, Carol A.
Lake, Marjorie
Landry, Joan A.
Lange, Calvin
LaPointe, Curtis
LaRoche, Wendy
LeBel, James R.
Linn, Anthony B.
Linn, Kathleen M.
Lithgow, Timothy J.
Little, Diane M.
Little, William A.
Lobacki, James E.
Lobacki, Nancy
Louzier, Deborah
Luebberman, Glori J.
Luebberman, Thomas M.
MacKenzie, Susanna
Magoon, Cheryl
Mann, David
Mann, Jean S.
Mann Ted N.
McCall, Lori
McLenon, David G.
McLenon, Donna G.
McTague, Mrs. Merwin
Merrifield, Lawrence
Moffett, Jill
Morris, Beverly
Morris, E. Taylor Jr.
Morris, Edgar T.
Morris, Janice
Morse, Deborah

Mun, Alvin
 Myhaver, Debra
 Nason, Jeanne
 Nason, Wendy L.
 Newhall, Charles L.
 Norton, Michael
 Nutter, Lawrence
 Nutter, Nancy J.
 Nyre, Patrick
 Nyre, Rebecca
 O'Keefe, Richard
 Orcutt, Cheryl
 Parkhurst, Donald H.
 Poulter, Barbara
 Querfurth, Rudolph
 Quinlan, Robert
 Raether, David
 Raether, Mrs. David
 Rantilla, Diana L.
 Rantilla, Geoffrey P.
 Reilly, Marie
 Reilly, Robert
 Rykken, Nancy
 Sage, Catharine B.
 Stahl, Norma

Stephens, Bruce
 Stickney, Judith M.
 Stickney, Ronald G.
 Thayer, Katrina
 Twitchell, Anne T.
 Villeneuve, Kathleen
 Volante, Lynda
 Volante, Vincent
 Voorhis, David G.
 Vose, Jazmin
 Vose, Ward
 Wagner, Christian
 Wagner, John
 Wheeler, Victor F.
 Whitcomb, Deborah J.
 Whitcomb, Roger L.
 Whitcomb, Scott W.
 Whiting, Regina L.
 Woodbury, Thomas S.
 Wozmak, Karen E.
 Wright, Mary L.
 Yops, Bradley
 Yops, Janice
 Zanga, Nancy L.

\$1,690.00

Levy of 1987:

Adams, David E.
 Adams, Mona P.
 Allen, Richard E. Jr.
 Ander, Jane
 Andresen, Jeff
 Andrews, James
 Andrews, Susan
 Armstrong, Tamara
 Arney, Maurice
 Arney, Tammy
 Arsenault, David
 Arsenault, Joan
 Bacon, Elizabeth
 Bacon, Joan E.
 Bacon, Paul V. Jr.
 Barron, Mary
 Barrows, Robert N.
 Beal, Jeff
 Beale, Elizabeth
 Belmore, Maurice Jr.
 Berry, Susan P.

Bishop, Andrea
 Bishop, Charles
 Black, Amy
 Black, Robin K.
 Blanchette, Debbie
 Blaum, Alan
 Blaum, Margaret
 Bonnell, Elaine
 Bonnell, Michael
 Boothby, David T.
 Boothby, Joy H.
 Boothby, Kathleen J.
 Boudreau, Daphne M.
 Boudreau, George
 Boudrieau, Clorinda R.
 Boudrieau, James A.
 Boulerisse, Melissa
 Bramblett, Carol A.
 Bramblett, Larry R.
 Bredberg, David
 Brooks, Mona A.

Brown, Edwin
Brown, Elizabeth
Brown, Katharine
Brown, Nancy S.
Brown, Walker T.
Brumaghim, Richard J.
Budd, Lisa
Budd, Nat
Burgess, Tammy
Burke, Judy
Burke, Kevin
Burnett, Jack
Busenbark, Barbara A.
Busenbark, Richard L.
Cantella, Mary Ellen
Cappa, Eleanor M.
Carey, H. Robert
Carey, Mary F.
Carey, Robert S.
Carner, Jill
Caron, Michael J.
Carpenter, Anne P.
Carpenter, Gordon E.
Castelot, Dawn
Castelot, James
Chaput, Laura A.
Chaput, Victor R.
Charlton, Robert
Chase, Kimberly
Chevese, Gloria
Chevese, Ruben
Chirichiello, Kim
Chislett, Lorraine
Chislett, Myles
Cilley, Dennis
Clark, Ann N.
Clark, Gerald F. Jr.
Clark, Robin A.
Cole, Charleen M.
Conrey, Catherine
Converse, Lillian
Converse, Noreen
Cook, Barry J.
Cook Christopher R.
Cook, Sandra J.
Coombs, Claire A.
Coombs, George A. Jr.
Copeland, Heidi

Coseboom, Lois
Cote, Elizabeth S. Alpaugh
Cote, Raymond G.A.
Coulter, Jerrilyn M.
Coutts, William
Cox, Laura A.
Creeley, Diane M.
Creeley, Francis W.
Creeley, Irene F.
Creeley, Ronald F.
Croumie, David M.
Croumie, Marjorie
Croumie, Richard Jr.
Crowley, Robert E. Jr.
Crowley, Sean P.
Crowley, Susan M.
Cubbage, Kevin
Cubbage, Tammy
Cuddihy, Nicole D.
Cuddihy, Richard M.
Cummings, Elaine
Cummings, Joseph D.
Currier, Bruce G.
Currier, Christina P.
Cutter, Alice M.
Cutter, Kevin M.
Dahl, Edward E.
Dahl, Martha G.
Daigle, Janet M.
Danner, Christine
Darymple, Keith
Davis, Mark
Davis, Michael E.
Davis, Susan
Dawdy, Carol A.
Dell, Carol C.
Dellasanta, Billy
Desimone, Sharon E.
DeYoung, Delian L.
Dickie, Julie
Doane, Julie N.
Dow, Carol E.
Dunlap, Lauri
Dunlap, Laurie A.
Dunning, Richard
Dunning, Wendy S.
Dussault, Claire L.
Duval, Dianne

Duval, Gilborn
 Eastman, Donna
 Eddy, Michael
 Eddy, Patty
 Edick, Michael T.
 Eldridge, Gary
 Ellerkamp, John D.
 Ellis, Brenda
 Emond, Christine
 Emond, Lionel
 Estabrook, Thomas W.
 Estes, Richard D.
 Estes, Runhild K.
 Falitico, Christopher P.
 Farnum, Eileen M.
 Farnum, Peter W.
 Feeney, Judy
 Ferrier, Patricia
 Finch, Mary C.
 Finch, Paul F.
 Finch, Vance O.
 Flynn, Philip
 Flynn, Susan
 Fontaine, Linda
 Fontaine, Peter
 Fontaine, W. Edward
 Franklin, Josephine
 Frazier, Weendy A.
 Gagnon, Daniel J.
 Gagnon, Patricia S.
 Gaviorno, Linda M.
 Gaviorno, Peter M.
 Geoffrey, Katherine H.
 Giammarino, Brian
 Gibson, Rosemarie
 Gienty, Beverly R.
 Gienty, Edward H.
 Gifford, Judith
 Gilbert, Helen V.
 Glavery, Luke
 Glavery, Sandra
 Goedecke, Craig
 Goedecke, Lisa
 Goodwin, William R. Jr.
 Gouveia, Russell
 Graf, Peggy
 Grammer, Helen C.
 Grammer, Karl

Grant, Dana
 Grant, Elisha W. Jr.
 Grant, Gina
 Grant, Patricia W.
 Gravel, Lisa
 Green, Sherry Symthe
 Grein, Edward A.
 Grein, Randa B.
 Guidotti, Richard W.
 Guyette, Arthur H.
 Hadley, Diane M.
 Hall, Gregg
 Hall, Lisa
 Halvonik, Brian J.
 Halvonik, Frank
 Halvonik, Susan C.
 Halvonik, Terry
 Hanson, Bruce A.
 Hanson, Loran Jr.
 Hanson, Nancy A.
 Hanson, Sandra L.
 Harding, Jean N.
 Harding, Larrie B.
 Harrison, Julie
 Harwood, Stuart
 Hattie, Dennis R.
 Hattie, Paulette J.
 Heath, Danny
 Helstein, Tina
 Henderson, Debra
 Hendrickson-Matthews, Mary
 Henkel, Stephanie
 Herman, Hattie R.
 Herman, Nellie E.
 Hetzell, Charles
 Higgins, Shawn R.
 Hill, Delores J.
 Hill, Marie E.
 Hill, Nelson F.
 Holbrook, Betsy O.
 Holbrook, Charles F.
 Holden, Elaine
 Holmquist, Laura A.
 Holmquist, Michael D.
 Hotin, Lisa
 Hoyt, Wayne R.
 Huber, Greg
 Huber, Rene L.

Hunter, Annarae
 Hunter, Robert E.
 Hutchinson, Joella Mae
 Jacelon, Cynthia
 Jacobs, Jamien
 Jeuda, David
 Johannesson, Mark S.
 Johannesson, Ursula D.
 Johnson, Neil A.
 Johnson, Peter A.
 Johnson, Sandra
 Jossens, Edward
 Kaplin, Ellen
 Kaplin, Steve
 Keating, Joseph
 Keating, Kathleen
 Kennedy, Susan
 Kennedy, William J.
 Kepner, Elizabeth
 Kepner, Terry L.
 King, Charles
 Kirouac, Donald R. Sr.
 Knowlton, Pamela
 Kormendi, Edward J.
 Kormendi, Nancy N.
 Kuzina, Christopher
 Kuzina, Lorna
 LaFave, Frances
 LaFave, Kenneth
 LaFleur, Thomas A.
 Lamb, Robert
 Lambert, Mary Jane
 Lambert, Robert J.
 Landry, Joan A.
 Landry, Timothy J.
 LaPointe, Curtis
 LaRoche, Elizabeth A.
 LaRoche, Patricia T.
 LaRoche, Paul C.
 Lebel, Constance T.
 Lebel, Roland
 Leonard, Catherine S.
 Leonard, Helen
 Leonard, Ralph F.
 Lesser, Mary K.
 Levitt-Mosher, Janis W.
 Ligon, Ashley
 Ligon, Elisabeth G.
 Ligon, Lauren

Lindsley, Larry
 Linn, Anthony B.
 Linn, Kathleen M.
 Lithgow, Edward J. Jr.
 Lithgow, Lorette T.
 Livingston, Laura M.
 Llau, Chow
 Lobacki, James E.
 Lobacki, Nancy
 Lorcher, Kersten
 Maata, Mark
 MacCartney, James M.
 MacKenzie, Susanna
 Magoon, Cheryl
 Magoon, Doris
 Mann, Dana W.
 Manson, Andrea
 Manson, Peter
 Martel, Dorothy
 Martel, Larry
 Martel, Michael J.
 Martin, Jean B.
 Martin, Robert E.
 Matheson, Patricia A.
 Matthews, William B.
 Mayo, Walter
 McCarthy, Dale
 McColleston, Mary A.
 McConnell, Margaret E.
 McCormick, Jonathan T.
 McDonough, John J. Jr.
 McLaughlin, Heidi
 McLaughlin, Michael P.
 McLenon, David G.
 McLenon, Donna G.
 McMillan, David
 McMillian, Sheila
 Merrifield, Lawrence
 Morris, Anne O.
 Morris, Beverly
 Morris, E. Taylor Jr.
 Morris, Lucy
 Morton, Mike
 Mun, Alvin
 Murray, Roland E.
 Nason, Jeanne
 Nason, Wendy L.
 Newhall, Charles L.
 Norris, David T.

Norris, Diane M.
Norton, John P.
Norton, Laura
Norton, Paul G.
Norton, Thomas V.
Nutter, Lawrence
Nutter, Nancy J.
Nyre, Patrick
Nyre, Rebecca
O'Flynn, James
O'Flynn, Kathleen
O'Keefe, Richard
O'Mahony, James B. Jr.
O'Mahony, June A.
O'Mahony, William E.
Odgers, John A.
Odgers, Maude C.
Orcutt, Cheryl
Orr, Frederick
Palmer, Sandra
Palmer, Stephen K.
Pappas, Peter G.
Parker, Frederic W.
Parker, Joseph
Parker, Mrs. Joseph
Parker, Ruth E.
Parker, Scott D.
Parkhurst, Donald H.
Parsons, June
Parzini, Diann L.
Parzini, Rebecca J.
Patch, Penny
Paulik, Bernice C.
Paulik, Patricia M.
Paulik, Richard
Paulik, Richard F.
Pelletier, Monique A.
Pepin, Katherine
Phillips, Todd W.
Phinney, John R.
Phinney, Kathleen S.
Phipps, Alice N.
Picard, Maggie
Picard, Russell
Pickford, Pamela
Pickford, Renee L.
Pickford, Richard E.
Pillarella, Carolyn
Potter, Mary

Pratt, Carl
Pratt, Tina
Price, Jennifer A.
Querfurth, Rudolph
Quinn, Robin
Raether, David
Raether, Mrs. David
Rauer, Madelyn
Reed, Dick
Reilly, Marie
Reilly, Robert
Rhoades, Carole
Ricard, Brian
Ricard, Tina
Richard, Gregory J.
Richardson, Harlow
Riley, Michael
Roberts, Darlene
Robinson, Mark
Rockwell, Arthur F.
Rodenhiser, Deborah A.
Rodenhiser, Donald S.
Ros, Sarith
Ross, Jane C.
Ruggiero, Linda A.
Ruggiero, Martin D.
Ryan, Robert
Rykken, Nancy
Saflicki, Steven N.
Salmin, Charles
Sandler, Timothy R.
Sangermano, Donna
Sargent, Elizabeth F.
Sargent, James E.
Schultz, Harold W.
Schultz, Margaret E.
Schupp, Elizabeth M.
Schupp, Orion E. IV
Sheehan, Dennis
Sheehan, Mrs. Dennis
Sheen, Anne F.
Short, Raymond
Sibley, Blake
Siegal, Jennifer R.
Siegal, Richard
Sieswerda, John
Sieswerda, Melissa
Sin, Chong Yil
Slade, Elizabeth T.

Sobe, Charlotte W.
 Sobe, David A.
 Southworth, Jane A.
 Spicher, Kimberly
 Spooner, David F.
 Spooner, Vicki A.
 St. Laurent, Lawrence
 St. Laurent, Susan
 St. Onge, Debbie
 St. Onge, Michael
 Stahl, Norma
 Stephens, Bruce
 Stephens, Harold L.
 Stephens, Janice G.
 Stewart, Cynthia
 Stickney, Judith M.
 Stickney, Ronald G.
 Stiffler, Christian
 Stone, Debra
 Stratton, Gary
 Sullivan, Bruce C.
 Sullivan, Leonora A.
 Sullivan, Michael
 Sullivan, Paul W.
 Sutton, Josephine L.
 Sutton, Michael G.
 Szep, Eva E.
 Szep, James P.
 Szep, John I.
 Szep, Peter L.
 Taft, Thomas
 Tagen, Seth
 Teixeira, John F.
 Teixeira, Lisa
 Teixeira, Margaret
 Tenney, Carol
 Tenney, Lloyd
 Thayer, Philip II
 Thibault, Lionel
 Thomas, Lynn
 Tichy, Leonard W.
 Tichy, Phyllis C.
 Tocher, George B.D.
 Tocher, Maureen Q.
 Towle, Robert
 Tracey, Jane
 Tracey, Michele
 Tripp, Nancy D.
 Tripp, Stephen W.

Tulloch, Robin W.
 Tulloch, Wendy H.
 Turney, Catherine
 Vance, John R. Jr.
 Villeneuve, Kathleen
 Villeneuve, Thomas J.
 VonSchilling, Christoph
 Vorm, Beatrice T.
 Vorm, Diane T.
 Vorm, Erik T.
 Vose, G. Michael
 Vose, Glenna P.
 Vose, Louise G.
 Vose, Richard A.
 Wagner, Christian
 Wagner, John
 Waitkins, Matthew
 Walker, Anne
 Walker, Patricia
 Wallace, David
 Wasik, Maureen V.
 Wasson, Fred S.
 Wasson, Sharon S.
 Wattendorf, George
 Webb, John S.
 Webster, Robin C.
 Weiner, Joel G.
 Weiner, Kathy A.
 Weiss, Mary M.
 Weiss, Reynold P.
 West, George C.
 West, Jean D.
 Westheimer, Beverly C.
 Whitfield, Eileen W.
 Whitfield, S. Ernest
 Whiting, Herbert W.
 Whiting, Regina L.
 Wilkinson, Jim
 Wilkinson, Roberta
 Woodbury, Thomas S.
 Wozmack, David
 Wozmak, Karen E.
 Wright, Mary L.
 Yates, Mr.
 Yates, Mrs.
 Zanga, Nancy L.
 Zatz, Richard
 Zatz, Talluloh
 Zett, Alan J.

\$5,280.00

UNCOLLECTED PROPERTY TAXES

12/31/87

Aldrich, Geoffrey H. & Sullivan, Daniel J.	79.79
Allen, Jefferson & Mary Jo	1,468.00
Allen, Richard E. & Ginger A.	1,094.01
Andrews, Kathy L. & Weiner, Joel	1,596.12
Athans, George & Doris	3,427.91
Banford, Eleanor Q.	1,767.78
Baranowski, Peter J. & Karen L.	6,504.20
Bausum, Patricia & Verbinski, Edward J.	159.70
Beauchamp, Gerald T. & Elizabeth	1,618.80
Belanger, John E. & Barbara L.	2,071.98
Benjamson, James M. & Belletete, John E.	277.59
Bern, Henry K. & Betty Jo	2,526.86
Bisbee, David W. & Diana R.	2,837.40
Bishop, David A. & H. Jane	1,673.96
Bonsal, David S.	470.57
Boudreau, Clorinda R.	1,431.73
Bowen, Richard H. & Deborah	204.13
Brand, Derek J. & Joanne M.	28.73
Brann, Lawrence G. & Maureen K.	488.14
Brodie, John G. & Margaret	2,687.77
Brooks, Penelope E.	1,085.36
Bross, John A. & Joanne B.	477.44
Bruce, John R. & Marcia E.	600.82
Buck, Charles	52.54
Burke, Kevin & Judy	1,533.55
Busenbark, Richard L. & Barbara	852.90
Callihan, James M. & Susan H.	3,569.19
Cappa, Eleanor M.	1,677.85
Carey, James L. Jr. & Faye A.	421.90
Caron, Michael J. & Parzinni, Dianne L.	1,043.55
Casa Real Estate	3.36
Chandler, Harvey H. & Suzanne M.	668.12
Cheever, Charles J. & Brochu, Jeannette	15.35
Clark, Gerald F. & Ann N.	2,746.91
Clark, Richard W. Jr. & Marion R.	1,914.32
Colby-Hines, Anne	1,186.47
Conway, Michael	255.87
Copeland, Heidi & Stiffler, Christian	669.13
Corwin, Beth Ann	741.59
Cote, Raymond G.A. & Elizabeth A.	599.39
Countyside Plumbing & Heating	7,693.73
Courser, Glen C. Jr. & Kathleen	459.87
Coutermarsh, Louise E. & Olivia A.	1,138.77
Crabtree, Edward M. & Marie C.	15.56
Crockette, Wayne P. & Margaret W.	2,215.83
Cronin, Thomas C. Jr.	945.15

Crowley, Robert E. Jr. & Susan M.	3,658.20
D&M Contracting	433.00
Davis, Chester A. Est.	660.70
Davis, Ernest C. & Constance V.	536.96
Desmond, Michael B. & Lindley H.	2,068.01
Dodds, Joan A.	3,534.19
Dodds, Russell E. & Clements, William B.	1,794.16
Donovan, Catherine E.	200.70
Duddy, Roy A.	11,288.98
Eldredge, Arthur S. & Roselle M.	8.70
Ellsworth, Susie Est.	1,023.48
Emond, Lionel H. & Christine S.	487.13
Emory, Lloyd H.	1,440.26
Eneguess, John M.	857.45
Falitico, Christopher P.	1,026.83
Fingerhood, Elliott & Maryellen	6.13
Fontaine, Sandra	1,091.44
Frazier, Wendy Bross	1,043.41
Frede, Richard	1,787.17
Fredericks, Kenneth G. & Louise	454.92
Fredericks, Richard C. & Deborah	687.29
G&P Construction Co., Inc.	168.87
Gadwah, Glendon E. & Romana G.	2,359.73
Gannett, Thomas B. Jr. & Marion S.	2,040.11
Garland, James A. & Marion A.	33.35
Geoffrey, John	318.75
George, Evelyn P.	2,506.15
George, Leslie R. & Nancy M.	1,767.80
Gilbert, Katharine DeP	12.36
Gochee, Robert L. & Pauline M.	1,121.85
Graham, John J. & Mary E.	209.21
Grammer, Karl & Helen C.	1,140.09
Grant, Elisha W. Jr. & Patricia E.	1,114.65
Grasso, Robert A. & Patricia C.	18.42
Gregsak, Carolyn G.	460.72
Grein, Edward & Randa	2,746.34
Grip, Robert H. & Mary C.	1,778.39
GSI Inc.	7,640.28
Hackler, Samuel J. & Eileen G.	8.30
Hadley, Diane M.	608.97
Halvonik, Frank V. & Pauline M.	1,399.54
Hammond, Bruce M. & Janet L.	1,982.94
Hancock, Homes Inc.	31.12
Hanscom, David L. & Cheryl A.	3.58
Hanson, Elizabeth A.	1,492.61
Hanson, Loran E. Jr. & Nancy	1,402.61
Hanson, Robert A. & Mary	1,057.04
Harper, Melody S.	1,522.43
Hart, Joseph S. & Linda C.	1,316.86

Healy, Julie-Beth	815.39
Heinzman, Chester D. & Lynn B.	698.00
Hickox, George F. & Cynthia P.	2,278.56
Hill, Delores J.	724.59
Hill, Nelson F. & Marie E.	393.35
Hillman-Steele Inc.	4,876.77
Holmquist, Michael D. & Laura A.	1,135.14
Hosser, Arthur A. & Katharine B.	792.71
Hunter, Robert E. & Annarae	3,076.18
Johnson, Eric S. & Kathleen	1,206.05
Johnson, Peter W.	1,286.40
Jordan, John W. & Dorothy I.	454.31
Kamman, Valerie W.	2,776.44
King, Charles R. & Marcia C.	417.18
Kirn, Arthur G. & Marie	4.64
Kloster, Scott E.	284.08
Kneafsey, Jane	2,223.06
Koch, Robert G. & Judy M.	1,360.13
Kokinakis, William & Louise D.	180.26
Kruger, Robert H. & Nancy	1,120.86
Lahaise, Stephen & Cheryl	679.72
Lakshmanan Tr. & Chatterjee L.	1,546.26
Lambert, Mary Jane	1,035.62
Lamontagne, Ronald W. & Cathy S.	27.91
Lapinsky, Stephen A. & Esther J.	875.08
LaRoche, Charles P.	1,854.63
LaRoche, Kenneth N. & Wendy L.	45.01
LaRoche, Leslie D.	1,037.92
Lebel, Constance T.	1,516.46
Lidstone, Vincent & Deborah	1,446.90
Lifestyle Inc.	412.80
Lindsey, Doris L.	155.24
Lithgow, Edward J. & Lorette	978.72
Lobacki, Edward J. & Barbara G.	4,808.17
Lodes, William J. & Julianne D.	3,178.47
Low, Thomas W.	1,672.86
Lussier, Archie J. Jr.	2,352.17
MacLaurin, Mrs. W. Rupert	1,498.41
Magoon, David & Doris M.	802.29
Manninen, Henry W. & Marcia	684.70
Maplewood Manse Inc.	1,896.07
Martell, Garrison F. & Cynthia S.	2,890.76
Martin, Hazel	1,241.25
Martin, Isidore Est.	185.93
Martin, Robert E.	2,243.70
Matthews, William B. III & Dawn	847.70
McLary, Kevin B. & Susan T.	8.59
McAleer, Edward W.	1,180.95
McConnell, Margaret E.	1,654.06

McLenon, David G. & Donna G.	734.98
Melad, Alan A. & Necol, Barbara	3,873.30
Messina, Richard & Vickey	2,062.86
Miner, Russell C. & Zella F.	1,340.86
Moffett, Shirley D.	883.53
Monadnock Excavation Corp.	239.37
Morin, Wilfred G. & Catherine M.	629.86
Murray, Joseph & Merlene L.	376.56
Naglie, Patrick E. & Melinda	297.71
Nightingale, John T.	80.74
Niskanen, Edwin J. & Linda A.	1,189.69
Norman, Gordon K. & Victoria E.	3,048.50
Norris, David T. & Dianne M.	672.38
North Pack Dev. Co. Inc.	8.79
Nutter, Lawrence R.	1,546.59
O'Connell, David F. & Maureen	447.13
O'Neil, Allen T. & Janet	1,264.96
Old Dublin Road Inc.	6,902.77
Paulik, Richard & Patricia	949.03
Perez, Benjamin & Stephanie L.	1,670.73
Peschke, Alan & Diane M.	1,890.63
Peters, Kerry M. & Maureen A.	346.77
Pheasant Glen Realty Trust	31,910.20
Pickford, Richard E. & Renee L.	1,641.55
Pickford, Richard E. Sr.	12,939.06
Price, Jennifer A.	786.71
Public Service Co. of N.H.	17.57
Rank, Travers L. & Dolores M.	2,156.17
Rauer, Ronald	1,028.18
Rega, Steven W.	1,858.76
Reynolds. Theodore G.	463.31
Rhoades, Don W. & Carol S.	1,330.20
Richard, Gregory & Nancy	660.41
Richardson, Thomas F. Jr.	1,324.88
RicNick's Fitness Center Inc.	11,460.13
Riverside Paving & Escavating	1,220.78
Rivet, Dennis	18,392.50
Roberts, Patricia A. & Dyer, Stephen W.	498.37
Robson Realty Trust	1,168.95
Rosa, Dorothy M.	922.62
Russell Broadcasting Inc.	443.51
Russell, Maryellen & Roberts, Karen & Russell, Kathleen	4.49
Russell, Maryellen M.	4.45
Russell, Peter & Niemi, Oliver	157.11
Saari, Kenneth & Thomas R.	2,772.08
Salera, Marcia	3.98
Sand Hill Associates	200.07
Sanderson, Richard H. & Frye M., Etc.	35.41
Sanderson, Richard	284.19

Saunders, Christopher & Richard	7.40
Sawyer, Jane M.	1,526.12
Schiefen, Joseph J. & Victoria S.	889.32
Schlim, John W. & Sandra G.	2,574.66
Schmehl, James W. & Melinda L.	878.66
Schultz, Harold W. & Margaret	1,781.65
Schupp, Orion E. III	769.68
Sheehan, Dennis & Leslie A.	816.27
Shelton, Jean B.	897.79
Shovan, Mark J. & Rebecca	4.68
Speeney, Eugene M. & Nancy A.	1,303.09
Spitzfaden, Gregory	896.76
Stacy, William M. & Frances L.	6.61
Steiner-Rosov, Lori	1,484.93
Steinert, Robert S. Jr.	281.46
Stetson, Howard D. & Carol N.	1,222.49
Stickney, Ronald G. & Judith M.	440.99
Stockwell, Dannis M. & Judith E.	702.87
Stoops, Ward R.	2,526.04
Stoops, Ward R. & Anne J.	2,865.85
Sullivan, Kelly J.	1,176.74
Sullivan, Michael J. Jr.	1,543.75
Sweeney, Walter H. & Runyon, L. Phillips III	1,944.15
Sweet, Linnea Ann & Anthony Blair	698.18
Sweet, William B. Sr. & Denise A.	1,768.91
Taggart, Hugh A. & Ferguson, Nancy	415.08
Taylor, Geoffrey P. & Cornelia S.	1,344.56
Teates, Kenneth M. & Sharon P.	1,772.99
Teixeira, John F. & Lisa F.	760.22
Teixeira, Margaret J.	694.39
Thistle, Schoem Enterprises	1,533.67
Thurman, William R. Jr. & Lillie	117.73
Tichy, Leonard W. & Phyllis C.	1,928.69
Trautman, Edwin F. & Diane A.	1,065.81
Trautman, Edwin F. Jr. & Diane A.	289.58
Tulloch, Robin W. & Wendy H.	1,201.65
Twin Boroughs Ltd. Partnership	15,112.34
Vance, John F. Jr. & Diane J.	1,335.22
Volante, Vincent P. & Lynn M.	514.63
Walbridge, Irene M.	2,080.69
Walsh, Peter R.	7.77
Weir, Melvin G. & Alice M.	482.92
West, George Bruce III & Jean D.	902.91
Wiener, Joel	1,904.81
Wilkes, Gordon H. & Lucille B.	909.27
Woodbury, Philip J. Jr.	1,299.31
Wright, Martin C. Jr. & Ruth G.	3,256.37
Wright, Walter L. & Donna L.	433.33
Total Outstanding	<hr/> \$392,730.35

RESIDENT TAX ABATEMENTS

12/31/87

Levy of 1981:

Bacon, Michael	Res. Colorado	10.00
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Levy of 1982:

Bacon, Michael	Res. Colorado	
Barnes, Gregory	Moved	
Duston, Betsey	Pd. Franklin, NH	
Dustin, Larry	Pd. Franklin, NH	
Feurtado, Carol	Error	
Grant, Bruce	In Service	
Phipps, Teri	Moved	70.00

Levy of 1983:

Abbott, Brien M.	Moved	
Bacon, Michael A.	Res. Colorado	
Feurstein, James	Moved	
Greene, Nora L.	Moved	
Haines, Janet	Moved	
Mulchay, Anita L.	Moved	
Mulhall, Christine	Moved	
Nesbitt, Margory	Moved	
Nichols, David	Moved	
Summers, Sonja	Moved	
Vail, Irene	Unknown	
Norton, Joan C.	Moved	
Sawyer, Jonathan	Error	130.00

Levy of 1984:

Hanchett, Jacki-Beth	Moved	
Hanckett Shane	Moved	
Marshall, John K.	Not Res.	
Mulhall, Christine	Moved	
Mulhall, James	Moved	
Niskanen, Edwin J.	Moved	
Niskanen, Linda A.	Moved	
Norton, Joan C.	Moved	
Nyland, John A.	Moved	
Pelletier, Michele C.	Moved	100.00

Levy of 1985:

Barry, Brian	Moved	
Boucher, J. Philip	Moved	
Bowles, Lemuel H.	Moved	
Brunell, Loren	Over Age	
Christian, Darlene	Moved	
Danderson, Mark	Moved	
Davis, Barbara	Moved	

Deschaine, Kenneth	Moved	
Dichtelmiller, Fred C.	Moved	
Donnellon, Richard	Moved	
Donovan, Jamie	Moved	
Donovan, Patty	Moved	
Dubrow, Nancy	Moved	
Gadwah, James O.	Moved	
Gadwah, Ronald L.	Moved	
Haddad, Michele	Moved	
Harkness, Jill M.	Moved	
Harlow, Mark	Moved	
Hattie, Michael D.	Moved	
Hayden, Ann	Moved	
Hotin, Robert	Moved	
Jordan, Thomas	Moved	
Kirouac, Richard A.	Moved	
Linder, Cathy M.	Moved	
Marie, Ellen	Moved	
McPeake, John	Moved	
McTague, James	Moved	
Mulhall, Ann	Moved	
Mulhall, Christine	Moved	
Mulhall, James	Moved	
Nesbit, Margory	Moved	
Norton, Stephen E.	Moved	
Powley, Philip R.	Moved	
Russell, Cheryl	Moved	
Russell, Jake	Moved	
Sanford, Dale	Moved	
Sanford, Ellen	Moved	
Simpson, James	Moved	
Spencer, Anne	Moved	
Wright, Steven	Moved	400.00

Levy of 1986:

Abbott, Robert L.	Moved
Abell, Sidney	Moved
Arnet, Jay	Moved
Armstrong, Judith W.	Moved
Baker, Joanne W.	Moved
Bartlett, Amy W.	Moved
Baudler, Ernest	Moved
Baudler, Maryanne	Moved
Beck, Marcia	Moved
Belletete, Laura	Moved
Benson, Jean	Moved
Berg, Antonia	Moved
Bilancia, Maria S.	Moved
Bliss, Steven B.	Moved
Bolles, Lemel H.	Moved

Borgg, Douglas	Moved
Boudreau, Dawne M.	Moved
Brunell, Loren	Over Age
Buczynski, Chester	Moved
Buczynski, Kit	Moved
Caron, Cynthia	Moved
Chadbourne, Karen	Moved
Chadbourne, Michael	Moved
Chalk, Rick	Moved
Chirichiello, Richard	Moved
Cochran, Rueben	Moved
Cohen, Richard	Moved
Condon, Donald	Moved
Condon, Pat	Moved
Cooley, Rita	Moved
Coombs, Becky	Moved
Cooper, Elizabeth R.	Moved
Copeland, Heidi	Moved
D'Orio, Regina A.	Moved
Danderson, Mark	Moved
Degolyer, Troy A.	Moved
Deschenes, Marguerite E.	Moved
Dichtelmiller, Fred C.	Moved
Dodd, Mrs. Thomas	Moved
Donnellon, Richard	Moved
Duval, Robert	Moved
Eckstrom, Nancy J.	Moved
Ervin, Lorelei	Moved
Find, Janice A.	Moved
Find, Mark T.	Moved
Fiske, Erika L.	Moved
Fiske, Robert A.	Moved
Flagg, Robert W. Jr.	Pd. Temple
Flagg, Wendy B.	Pd. Temple
Flanagan, Patricia	Moved
Fuller, Brenner	Moved
Gauthier, Daniel J.	Moved
Gerhann, Richard	Moved
Gilbert, Jeffrey D.	Moved
Gillam, Duane	Moved
Gillam, Pam	Moved
Goinsalvos, Mark E.	Moved
Greene, Nora L.	Moved
Haddad, Jean B.	Moved
Haddad, Michele	Moved
Harrington, Lisa	Moved
Hoddie, Jean	Moved
Houston, Richard M.	Moved
Jackson, Jeffrey W.	Moved

Jackson, Megan T.	Moved
Jennison, Gordon	Moved
Jennison, Margo	Moved
Johnson, Kathryn A.	Moved
Johnson, Robert L.	Moved
Jordan, Thomas	Moved
Kanell, Brian	Moved
Killory, Donna	Moved
Killory, Joseph	Moved
King, Victor	Moved
Kirouac, Donald R. Jr.	Moved
Kirouac, Richard A.	Moved
Lessard, Ann	Moved
LaRoche, Kenneth	Error
Lexin, Paul R.	Moved
Louder, Paul Jr.	Moved
Maki, Linda A.	Moved
Maki, Michael E.	Moved
Mattern, Fritz R.	Moved
Mattern, Karla E.	Moved
McEwan, James A.	Moved
McIntyre, Michael A.	Moved
McIntyre, Susanne M.	Moved
McTague, J.	Moved
Michaud, James A.	Moved
Michaud, Tammy A.	Moved
Michlak, Laura J.	Moved
Michlak, Richard Sr.	Moved
Monaco, Robin J.	Moved
Montross, Peter	Moved
Mottor, Carol N.	Moved
Mullen, Ann S.	Moved
Mullen, Thomas	Moved
Murphy, Matt	Moved
Naylor, Bonnie	Moved
Nesbit, Margory	Moved
Nesbit, William	Moved
Nyland, Margaret	Moved
O'Connell, Deborah	Moved
O'Connell, Robert	Moved
Orcutt, W. Lyman Jr.	Moved
Osgood, Wendy	Moved
Ozenich, John	Moved
Palmer, Michelle	Moved
Palmer, Robert	Moved
Pelletier, Maureen	Moved
Perry, Albert A. Jr.	Moved
Person, Albert	Moved
Powley, Philip R.	Moved

Reid, David	Moved	
Richardson, Tommie	Moved	
Riley, Barbara	Moved	
Rivard, Arthur	Moved	
Rivard, Kathleen	Moved	
Rivard, Rose Marie	Moved	
Robinson, Allan	Moved	
Robinson, James D. Sr.	Moved	
Robinson, Jean	Moved	
Roe, Jennifer A.	Moved	
Roston, Polly F.	Moved	
Royce, Richard S.	Moved	
Ryerson, Mary	Moved	
Sanborn, Frank	Moved	
Sanborn, Laureen	Moved	
Sanford, Dale	Moved	
Sanford, Helen	Moved	
Schilling, Chris	Moved	
Scofield, Michael J.	Moved	
Shaw, James C.	Moved	
Simpson, James	Moved	
Simpson, Mr.	Moved	
Simpson, Mrs.	Moved	
Sinclair, Marlene	Moved	
Steele, Timothy	Moved	
Stoeckel, Marcia	Moved	
Suokko, Glen	Moved	
Sutcliffe, Gary	Moved	
Thomas, Elise	Moved	
Thompson, Michael	Moved	
Tseng, Cho Cheng	Res. Exeter	
VanCleave, Andy	Moved	
Wadsworth, Mrs. Oliver	Moved	
Wadsworth, Oliver	Moved	
Warren, Andrea G.	Moved	
Waters, Jeanann M.	Moved	
Wheeler, Beverly C.	Moved	
Whitney, Marilyn W.	Vet's Widow	
Ylitalo, Wilfred	Moved	
Zecha Fred	Moved	\$1,530.00

Levy of 1987:

Allain, Brian	Unknown
Baker, Melinda	Moved No Address
Beal, Jeff	Duplicate
Beal, Lisa	Duplicate
Berry, Susan	Duplicate
Boudreau, Michelle	Moved
Bourgoine, Debra A.	Moved

Bourgoine, Laurence J.	Moved
Brassard, Ernest	Over Age
Brassard, Lillian	Over Age
Brissenden, Dann	Moved
Brissenden, Yvonne	Moved
Bunnister, Priscilla	Add. Unknown
Buschman, Lillian F.	Vet's Widow
Cappy, Christopher	Moved
Cappy, Margaret	Moved
Carlson, Mike	Moved
Carter, Sandi	Unknown
Claus, Stephen D.	Res. Michigan
Cobb, Mary M.	Res. Weare
Cody, Donald	Unknown
Cody, Mrs. Donald	Unknown
Coope, Michael	Moved
Cronin, Thomas C.	Res. Antrim
Croteau, Twila	Moved
Duhamie, Anne M.	Res. Mass.
Emory, Jane L.	Res. Harrisville
Emory, Lloyd H.	Res. Harrisville
Englewood, Richard E.	Duplicate
Estabrook, Gordon	Res. Sharon
Estabrook, Lois G.	Res. Sharon
Fisk, James	Over Age
Fisk, Jean	Over Age
Fitz, Donald	Deceased
Frazier, Wendy	Duplicate
Fregosi, Catherine A.	Under Age
Glasspool, Dorothy	Over Age
Gordon, Richard E.	Unknown
Gordon, Susan L.	Unknown
Gurney, Margaret S.	Res. Dublin
Gurney, William B.	Res. Dublin
Hamblin, Edward W.	Over Age
Hartley, Zane	Moved
Heywood, Robert	Moved
Hurley, William F.	Moved
Jarest, David	Moved
Jaworski, Nancy	Moved
Johnson, Daniel	Unknown
Johnson, Lori E.	Res. Dover
Johnson, Robert M.	Deceased
Kellogg, Mrs. Jeffrey	Unknown
Kelly, Chris	Moved
Kingsbury, Alice	Res. Vt.
Knight, Russell	Moved
LaBossiere, Doris A.	Vet's Widow
Lewis, Mr.	Moved

Lintonn, Margaret	Over Age	
Marsh, David L.	Moved	
Marsh, Laurie B.	Moved	
Marshall, John K.	Not Resident	
Nesbit, Margory	Moved	
Nesbit, William	Moved	
Norton, Andrew J.	Over Age	
O'Connell, Tim	Moved	
Oliver, Kara	Moved	
Osenga, Gwynne G.	Moved	
Pacy, David	Moved	
Pacy, Linda	Moved	
Parker, Christopher	Moved	
Pearne, Susan	Moved	
Peck, Barbara	Vet's Widow	
Plimpton, Rachel A.	Res. Harrisville	
Roy, Rachel T.	Vet's Widow	
Schlim, John W. Jr.	Res. Keene	
Selmar, Eric	Moved	
Seneschal, Diane	Moved	
Seneschal, Gary E.	Moved	
Sofield, Chad D.	Under Age	
Spicher, Robin	Duplicate	
Spreeman, Robert F.	Moved	
Spreeman, Theresa M.	Moved	
Stote, Martha M.	Res. Mass.	
Tenglin, Kenneth H.	Moved	
Tenglin, Richard C.	Moved	
Tewksbury, Carolyn C.	Moved	
Tewksbury, Davis J.	Moved	
Toth, Roberta I.	Res. Harrisville	
Truehart, Edward	Moved	
Tseng, Cho Cheng	Res. Exeter	
Vincent, Annette	Vet's Widow	
Voorhis, David G.	Moved	
Watkins, Jack H. Jr.	Res. Calif.	
Weeks, Todd	Duplicate	
Werden, Eunice	Over Age	
Wheat, Adin	Under Age	
Wheelock, Major W. III	Res. Keene	
Wheelock, Margaret	Over Age	
Whitney, Marilyn W.	Vet's Widow	
Wood, Lee	Moved	
Yops, Bradley	Moved	
Yops, Janice	Moved	1,010.00

Gordon L. Kemp

Ted Barker

Merton S. Dyer

Selectmen of Peterborough, NH

Stella L. Sumner, Tax Collector

**SUMMARY OF WARRANT
Property, Resident & Yield Taxes**

	Dr.		
Levy of 1973:			
Uncoll. 12/31/86			10.00
	Cr.		
Uncoll. 12/31/87			
Resident Taxes			10.00
	Dr.		
Levy of 1974:			
Uncoll. 12/31/86			10.00
	Cr.		
Uncoll. 12/31/87			
Resident Taxes			10.00
	Dr.		
Levy of 1975:			
Uncoll. 12/31/86			10.00
	Cr.		
Uncoll. 12/31/87			
Resident Taxes			10.00
	Dr.		
Levy of 1976:			
Uncoll. 12/31/86			20.00
	Cr.		
Uncoll. 12/31/87			
Resident Taxes			20.00
	Dr.		
Levy of 1977:			
Uncoll. 12/31/86			30.00
	Cr.		
Uncoll. 12/31/87			
Resident Taxes			30.00
	Dr.		
Levy of 1978:			
Uncoll. 12/31/86			
Resident Taxes		50.00	
Penalties		2.00	
			52.00
	Cr.		
Remittances to Treas:			
Resident Taxes		20.00	
Penalties		2.00	
Uncoll. 12/31/87			
Resident Taxes		30.00	
			52.00

	Dr.		
Levy of 1979:			
Uncoll. 12/31/86			20.00
	Cr.		
Uncoll. 12/31/87			
Resident Taxes			20.00
	Dr.		
Levy of 1980:			
Uncoll. 12/31/86			
Resident Taxes		90.00	
Yield Taxes		3,488.36	
			3,661.36
	Cr.		
Uncoll. 12/31/87			
Resident Taxes		90.00	
Yield Taxes		3,488.36	
			3,661.36
	Dr.		
Levy of 1981:			
Uncoll. 12/31/86			60.00
	Cr.		
Uncoll. 12/31/87			
Resident Taxes		50.00	
Abated Resident Taxes		10.00	
			60.00
	Dr.		
Levy of 1982:			
Uncoll. 12/31/86			240.00
	Cr.		
Uncoll. 12/31/87			
Resident Taxes		170.00	
Abated		70.00	
			240.00
	Dr.		
Levy of 1983:			
Uncoll. 12/31/86			
Resident Taxes		520.00	
Penalties		1.00	
			521.00
	Dr.		
Remittances to Treas:			
Resident Taxes		10.00	
Penalties		1.00	
Abated		130.00	
Uncoll. 12/31/87		380.00	
			521.00

	Dr.		
Levy of 1984:			
Uncoll. 12/31/86			
Resident Taxes	640.00		
Penalties	3.00		
Yield Taxes	363.30		
			1,006.30
	Cr.		
Remittances to Treas:			
Resident Taxes	30.00		
Penalties	3.00		
Abated Res. Taxes	100.00		
Uncoll. 12/31/87			
Resident Taxes	510.00		
Yield Taxes	363.30		
			1,006.30
	Dr.		
Levy of 1985:			
Uncoll. 12/31/86			
Resident Taxes	1,100.00		
Penalties	4.00		
Yield Taxes	119.50		
Interest	140.20		
			1,363.70
	Cr.		
Remittances to Treas:			
Resident Taxes	40.00		
Penalties	4.00		
Yield Taxes	119.50		
Interest	140.20		
Abated Res. Taxes	400.00		
Uncoll. 12/31/87			
Resident Taxes	660.00		
			1,363.70
	Dr.		
Levy of 1986:			
Uncoll. 12/31/86			
Property Taxes	369,229.73		
Resident Taxes	4,940.00		
Yield Taxes	88.00		
Resident Tax Penalties	201.00		
Interest on Property Taxes	14,795.98		
Advertising Costs	726.74		
Int. & Costs Property Tax Sale	6,163.75		
Added Taxes:			
A/C Resident Taxes	290.00		
Overpayments to Treas:			
A/C Property Taxes	101.80		
			396,537.00

Cr.

Remittances to Treas:

Property Taxes	369,331.53
Resident Taxes	2,010.00
Res. Tax Penalties	201.00
Interest	14,795.98
Adv. Costs	726.74
Interest & Costs Tax Sale	6,163.75

Abatements:

A/C Resident Taxes	1,530.00
Uncoll. 12/31/87	
Resident Taxes	1,690.00
Yield Taxes	88.00

396,537.00

Dr.

Levy of 1987:

Taxes Committed to Collector	5,190,374.07
National Bank Stock	714.50
Yield Taxes	16,309.01
Resident Taxes	29,180.00
Land Use Change Taxes	10,000.00
	<u>5,246,577.58</u>

Added Taxes:

A/C Property Taxes	1,183.88
A/C Resident Taxes	1,530.00
A/C Res. Tax Penalties	106.00
A/C Interest Collected Delinquent	
Property Taxes & Yield Taxes	5,100.50
A/C Earned Bank Interest	4,169.46
	<u>5,258,667.42</u>

Overpayments:

A/C Property Taxes	7,596.47
A/C Resident Taxes	20.00

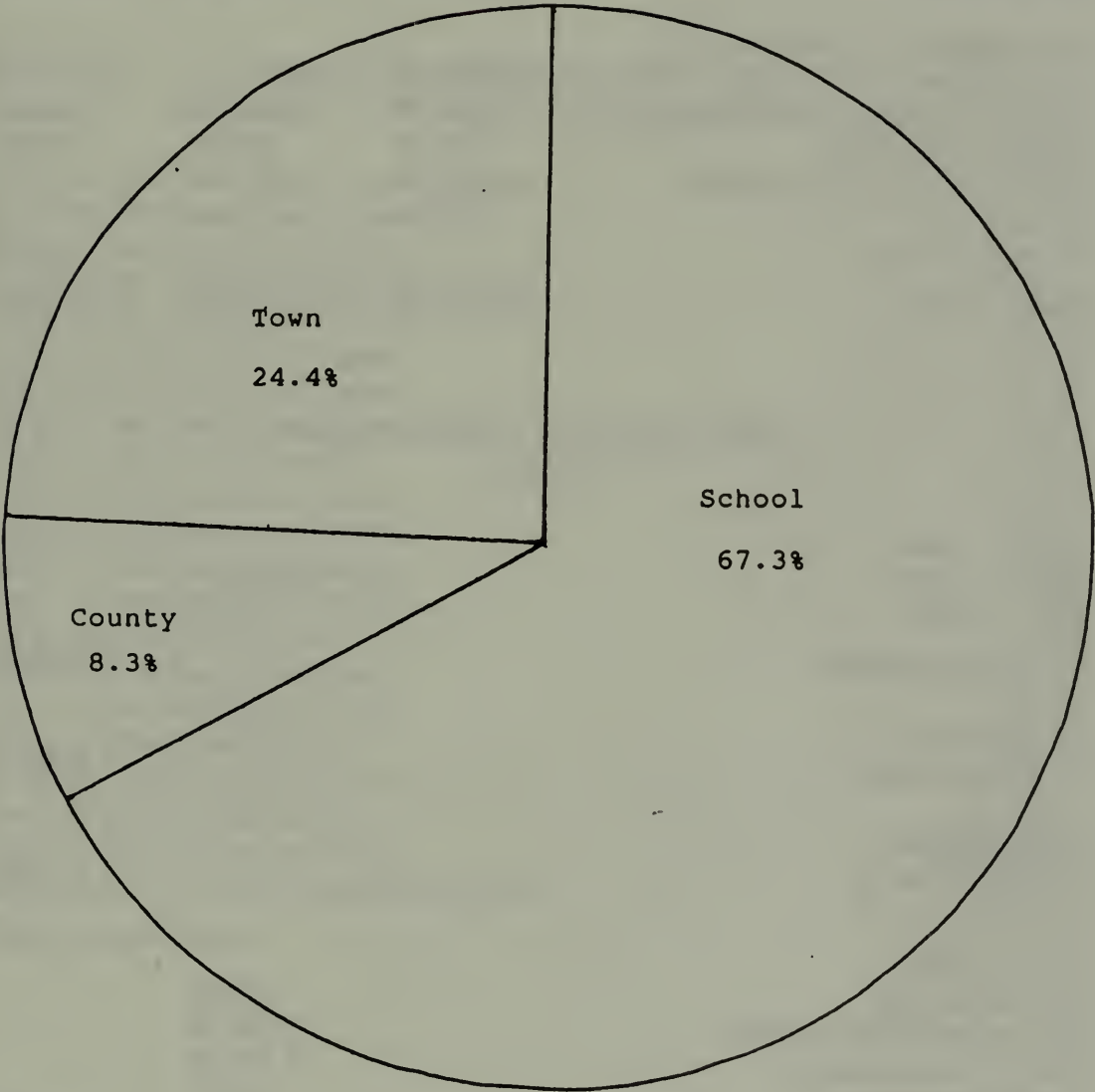
5,266,283.89

Cr.

Remittance to Treas:

Property Taxes	4,806,263.71
National Bank Stock	714.50
Yield Taxes	12,161.60
Resident Taxes	24,440.00
Current Use Land Taxes	2,500.00
Earned Bank Interest	4,169.46
Int. on Delinquent	
Property & Yield Taxes	5,100.50
Res. Tax Penalties	106.00
	<u>4,855,455.77</u>

Abatelements:	
A/C Property Taxes	126.45
A/C Resident Taxes	1,010.00
A/C Yield Taxes	1,393.60
	<u>4,857,985.82</u>
Uncoll. 12/31/87	
Property Taxes	392,730.35
Resident Taxes	5,280.00
Yield Taxes	2,753.81
Current Use Land Taxes	7,500.00
Adjustment	33.91
	5,266,283.89



1987 Tax Rate
By
Government Unit

SUMMARY OF WARRANT TAX SALE ACCOUNTS
Fiscal year ended 12/31/87

Tax Sales on Account of			
Levies of:	1986	1985	1984
(a) Bal. unredeemed taxes 1/1/87		\$32,758.51	\$11,037.52
(b) Taxes sold to Town during current fiscal year	\$74,968.98		
Int. collected after sale	1,279.28	4,886.54	3,655.46
Redemption Costs	500.00	330.00	60.00
Total Debits	\$76,748.26	\$37,975.05	\$14,752.98
Remittances to Treasurer:			
During Year 1987	\$33,827.99	\$23,131.07	\$11,237.52
Interest collected after sale	1,279.28	4,886.54	3,655.46
Redemption Costs	500.00	330.00	60.00
Unredeemed taxes 12/31/87	40,415.99	9,627.44	
On Deposit	725.00		
Overpaid Treas.			200.00
Total Credits	\$76,748.26	\$37,975.05	\$14,752.98

UNCOLLECTED YIELD TAXES
12/31/87

Levy of 1980:			
R&R Lumber		\$2,815.61	
David Burle		672.75	
Total Uncollected			\$3,488.36
Levy of 1984:			
Reginald Lyons			\$363.30
Levy of 1986:			
Robert Roberge			88.00
Levy of 1987:			
David Magoon		78.23	
Monadnock Excavating		1,247.47	
Cutter Construction		1,334.98	
David Anderson		93.13	
			2,753.81
Total Uncollected			\$6,693.47

Stella L. Sumner
Tax Collector

TOTAL ABATEMENTS FOR ALL TAXES DURING YEAR 1987

Levy of 1981 Resident Taxes	10.00
Levy of 1982 Resident Taxes	70.00
Levy of 1983 Resident Taxes	130.00
Levy of 1984 Resident Taxes	100.00
Levy of 1985 Resident Taxes	400.00
Levy of 1986 Resident Taxes	1,530.00
Levy of 1987 Resident Taxes	1,010.00
Levy of 1987 Property Taxes	126.45
Levy of 1987 Yield Taxes	1,393.60
Total Abatements:	<hr/> 4,770.05

TOTAL OF OUTSTANDING TAXES FOR THE YEAR ENDING DECEMBER 31, 1987

Levy of 1973 Resident Taxes	10.00
Levy of 1974 Resident Taxes	10.00
Levy of 1975 Resident Taxes	10.00
Levy of 1976 Resident Taxes	20.00
Levy of 1977 Resident Taxes	30.00
Levy of 1978 Resident Taxes	30.00
Levy of 1979 Resident Taxes	20.00
Levy of 1980 Resident Taxes	90.00
Levy of 1980 Yield Taxes	3,488.36
Levy of 1981 Resident Taxes	50.00
Levy of 1982 Resident Taxes	170.00
Levy of 1983 Resident Taxes	380.00
Levy of 1984 Resident Taxes	510.00
Levy of 1984 Yield Taxes	363.30
Levy of 1985 Resident Taxes	660.00
Levy of 1986 Resident Taxes	1,690.00
Levy of 1986 Yield Taxes	88.00
Levy of 1987 Resident Taxes	5,280.00
Levy of 1987 Yield Taxes	2,753.81
Levy of 1987 Property Taxes	392,730.35
Levy of 1987 Current Land Use Taxes	7,500.00
Total Uncollected:	<hr/> 415,883.82

**UNREDEEMED TAXES FROM TAX SALES ENDED
DECEMBER 31, 1987**

	1985	1986
Eldredge, Mark L.	280.31	
Halvonik, Frank & Pauline	1,086.87	1,314.27
Hayes, Anne Millar	411.31	
Magoon, David & Doris	641.41	772.04
Peterboro Basket Co.—Old Dublin Rd. Inc.	5,250.71	6,382.77
Smith, Clorinda R. (Boudreau)	772.11	785.71
Sullivan, Michael J. Jr.	1,184.72	
Bern, Henry & Betty J.		2,358.43
Bisbee, David & Diane		2,347.77
Burke, Kevin & Judy		947.97
Cheever, Charles & Brocheau J.		37.35
Clark, Richard & Marion		294.50
Dodds, Russell & Clements		975.33
Dow, Carol		528.26
Harper, Melody S.		927.02
Harvey, H. Inc.		1,501.07
Lapinsky, Stephen & Esther		839.45
Low, Thomas W.		1,338.63
Martin, Hazel		1,179.96
Martin, Isidore Est.		191.25
Melad, Alan & Necol, Barbara		3,069.29
Paulik, Richard & Patricia		488.72
Pickford, Richard E.		12,000.15
Riverside Paving & Exc.		1,149.00
Sheehan, Dennis & Leslie		260.15
Vance, John & Diane		726.90
Totals:	\$9,627.44	\$40,415.99

I hereby certify that the above list showing the names and amounts due from each delinquent taxpayer, as of December 31, 1987, on account of the tax levy of years indicated, is correct to the best of my knowledge and belief.

Stella L. Sumner
Tax Collector

TOWN CLERK'S REPORT

12/31/87

DOGS: (Receipts)		
Licenses issued		\$4,807.70
DISBURSEMENTS:		
Paid Town Clerk	\$ 581.00	
Paid Town Treasurer, State Share	581.00	
Paid Town Treasurer, Town Share	3,645.70	
	<hr/>	
Total Disbursement		\$4,807.70
AUTOMOBILES: (Receipts)		
Permits Issued		\$404,708.00
DISBURSEMENTS:		
Paid Town Treasurer		\$404,708.00
FILING FEES: (Receipts)		
March Town Meeting		\$7.00
DISBURSEMENTS:		
Paid Town Treasurer		\$7.00
CEMETERY DEEDS: (Receipts)		
Deeds Issued		\$4,440.00
DISBURSEMENTS:		
Paid Cemetery Trustees		\$4,400.00
MARRIAGES: (Receipts)		
Licenses Issued		\$702.00
DISBURSEMENTS:		
Paid Town Treasurer for State of N.H.		\$702.00
MISC. RECEIPTS:		
Fines Collected on defaulted checks	\$120.00	
Earned Bank Interest	421.89	
	<hr/>	
Total Receipts		\$541.89
DISBURSEMENTS:		
Paid Town Treasurer		\$541.89

Respectfully Submitted,
Stella L. Sumner
Town Clerk
Peterborough, NH

TOWN ADMINISTRATOR'S REPORT

The following is a brief report of the Departments that I have administered during the past year.

Town Office

The staff is now comfortable with the new computer and is busily inputting all available data. At this point in time we have Payroll, Accounts Payable, Property and Resident Tax, Utility Billing, Budgeting, and Police Posse programs on line and are soon to utilize a Personnel Management program on the system.

Town House

With the long awaited vacating of the District Court and Probation Department little time was lost relocating overcrowded Town Offices into the much needed space.

The Code Office has moved out of the equipment room to the former Judges Chamber and Clerk of Courts Office. The Recreation Department is now on the first floor with more than double its former space, occupying a portion of the old courtroom and the custodian space.

Health and Welfare has moved from a temporary closet to a bright corner of the old courtroom and the various land use and other committees have a file room and desk area in the adjacent space.

These moves should solve the office space needs for several years to come.

In the process the central hall was incorporated into a meeting room doubling the available seating for public meetings.

Highway Department

The Elm Street rebuild was completed during the past year. New pavement and sidewalks are now in place.

A late April storm wreaked havoc with roadside trees causing a massive cleanup effort that lasted over a month.

This unexpected work coupled with the continuing lack of labor resulted in much of the early season work being uncompleted and a shifting of priorities for the balance of the year.

The chip sealing was completed on schedule with over 30 miles of road surface being sealed.

In addition, a portion of Old Street Road was relocated in preparation for a resurfacing project in the coming year.

Water Department

A 1,600' water main extension was installed on Route 202S and an 800' water main was constructed on Gray Hill Road under the guaranteed mainline extension program during the past year.

The EPA continue their methodical efforts towards the eventual cleanup of the industrial contamination that forced the closing of the South Well a few years ago.

Twenty-Eight new services were added to the system this year.

Sewer Department

Guaranteed mainline extensions that were installed this year were 1,450 feet on Old Dublin Road, 1,100 feet on Route 202 South and 450 feet on Wilton Road.

Keith Chisholm was employed as Sewer Department foreman in January after an exhaustive search for a qualified person. He relocated from Colorado.

Fifteen new services were installed in the past year.

Solid Waste

Refuse disposal continues to be the big unknown.

Constantly changing regulations have caused long delays in the construction of waste to energy plants.

Late in 1987 we began shipping our refuse on a temporary basis to the SES plant in Claremont.

We are continuing to keep our options open hoping that a closer facility will be permitted in the coming year.

Trees and Forests

Forty-seven dead or hazardous trees were removed during this fall in addition to the massive cleanup effort that was required by the April storm.

Cemeteries

The search for additional cemetery land came to an abrupt halt this fall due to a residential development being planned for the prime site.

The DPW found during mid-year we did not have sufficient personnel to perform burials. We contracted this work to a private contractor and while there were a few problems encountered we will probably do so in 1988.

There were forty-six burials in 1987.

In conclusion, I wish to express my appreciation to the Selectmen; my office staff, Thelma Turner, Becky Baldwin, and Deanna Atkinson; department foremen, Pete Deiana, Larry Merrifield, and Keith Chisholm; fellow department heads; and to you, our valued citizens, for your support and encouragement during the past year.

Respectfully submitted,

John N. Isham

Town Administrator

REPORT OF THE RESULTS OF TOWN MEETING 1987

Article 3: Authorize the Selectmen to borrow a sum not to exceed \$150,000 to purchase a snow blower for the Highway Department. Motion passed.

Article 4: Accept the reports of Agents, Auditors and Committees or Officers as published in the Town Report. Motion passed.

Article 5: Accept legacies and gifts to the Town in Trust. Motion passed.

Article 6: Total appropriation under this article \$1,938,455. Motion passed.

Article 7: Raise \$265,344.11 for paying the town debt and interest. Motion passed.

Article 8: Authorization to borrow in anticipation of taxes and appropriate a sum of \$12,000 to cover interest on notes. Motion passed.

Article 9: Accept from the State of N.H. \$84,065.58 in Highway Subsidy moneys restricted to highway construction or reconstruction. Motion passed.

Article 10: Appropriate \$19,000 to replace a 1981 one ton dump truck and plow. Motion passed.

Article 11: Appropriate \$13,000 to replace the 1984 police cruiser. Motion passed.

Article 12: Appropriate \$80,000 to replace the 1974 tanker truck. Motion passed.

Article 13: Appropriate \$35,000 to replace the 1978 ambulance. Motion passed.

Article 14: \$10,775 to purchase a new set of aerial photos. Motion passed.

Article 15: Appropriate \$45,000 for the first part of a two part re-appraisal of the Town. Motion lost.

Article 16: \$11,250 to purchase computer hardware/software package for the Police Department. Motion passed.

Article 17: Moved by Selectmen that the town rescind the election of the Chief and Deputies of the Fire Department, effective 1988 Town Meeting. Motion passed.

Article 18: Moved by the Selectmen that the town vote to instruct the Selectmen to appoint a Chief of the Fire Department effective with the close of Town Meeting in 1988. Motion passed.

Article 19: Article passed over.

Article 20: Appropriate \$5,000 to hire an architect to study the space needs of the town offices in the Town House and to study the feasibility of renovating the lower Town House and basement area into offices. Motion passed.

Article 21. Transfer unexpended funds from the Conservation Commission operating budget to a Conservation Commission Land Acquisition and Maintenance Fund. Motion lost.

Article 22: Transfer to the Conservation Commission Land Acquisition

and Maintenance Fund any monies received from sale of timber or other income from the management of Commission-owned or supervised lands, to be used by the Conservation Commission with the consent of the Board of Selectmen for the acquisition of conservation land and easements and for the maintenance of the same. Motion passed.

Article 23: Appropriate the sum of \$5,000 for the Conservation Commission Land Acquisition and Maintenance Fund. Motion passed.

Article 24: Vote to transfer accrued interest on the Conservation Commission's Land Acquisition and Maintenance Fund to the Conservation Commission's Land Acquisition and Maintenance Fund from this day forth. Motion passed.

Article 25: Appropriate \$2,488 for participation in a regional Household Hazardous Waste collection program. Motion passed.

Article 26: Appropriate the sum of \$14,237 to purchase and equip a 4WD vehicle for the Code Office. Motion lost.

Article 27: Moved to adopt NH RSA Chapter 32 the Municipal Budget Law. Motion lost.

Article 28: Moved by the Selectmen to pass over this article.

Article 29: Long Range Planning Committee created. Motion passed.

Article 30: Moderator to appoint a committee of five citizens to study the parking problems in the downtown area and \$5,000 appropriated to hire a professional engineer to make recommendations to the committee and expand the role of the committee to include traffic. Motion passed.

Article 31: \$8,000 for Home Health Care and Community Services. Motion passed.

Article 32: Appropriate \$4,160 for Monadnock Family and Mental Health Services. Motion passed.

Article 33: \$2,000 to support the Monadnock Community Day Care Center. Motion passed.

Article 34: \$3,550 appropriated for the Joseph's Community Service. Motion passed.

Article 35: Establish an Historical District Commission in accordance with RSA 672-677. Motion passed.

Article 36: Authorize the Board of Selectmen to appoint a 7 citizen Historic District Commission pursuant to the provisions of RSA 673:4 and 673:5. Motion passed.

Article 37: Appoint a committee for the purpose of making preparations for the celebration of the 250th Anniversary of the settling of the Town of Peterborough and make their report with recommendations at the next annual Town Meeting. Motion passed.

Article 38: Discontinue and permanently abandon three sections of former Route 202 in South Peterborough. Motion lost.

Article 39: Give former prisoners of war exemption from town tax on one motor vehicle. Motion passed.

Article 40: Instruct the Town’s representatives to the General Court to take all necessary measures to insure that no low level radio-active waste from the Seabrook nuclear plant shall be stored or disposed of within the Town until the proposed site of the storage or disposal has been approved by the voters of the town at the annual Town Meeting by written ballot. Motion passed.

Article 41: Town authorize the Selectmen to administer or dispose of any real estate acquired by the Town through Tax Collector’s Deed. Motion passed.

Article 42: 1987 Town Meeting adjourned.

**REPORT OF THE TOWN FOREST FIRE WARDEN
AND
STATE FOREST RANGER**

Between July 1986 and June 1987, we experienced fewer fires than normal. The three leading causes of forest fires were again children and fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with **your** help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest tax law may be violated, call your Forest Fire Warden, or Concord Forest Protection Headquarters at (603) 271-2217.

If you own forest land, you become responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

Forest Fire Statistics — 1987

Number Fires Statewide	403
Acres Burned Statewide	189
Cost of Supression	\$44,682
District	
Number of Fires	128
Cost of Suppression	\$8,175.27

REPORT OF THE PETERBOROUGH FIRE DEPARTMENT 1987

Our fire calls for 1987 decreased by 13 to 202. This number of calls and training represents 6184 man hours. Following is the breakdown of calls:

Structure	6	Smoke	3		
Chimney	19	Mutual Aid	14		
Vehicles	13	Gas Wash	8		
Automatic Alarms ...	61	Brush	7		
Miscellaneous	71				
					202

Once again the actual fire loss for the year remained low because our members continue to do an outstanding job. The ambulance calls for the past year were 490 which represents 3107 man hours. The breakdown is:

Antrim	2	Peterborough	264		
Bennington	2	Francestown	43		
Dublin	56	New Ipswich	1		
Greenfield	40	Sharon	7		
Hancock	48	Miscellaneous	26		
Jaffrey	1				
					490

By the time you are reading this we will have put in service the new tanker and ambulance which were purchased this year.

The transition to a new fire chief this year was made possible by the outstanding cooperation from the past Fire Chief Lawrence Bishop and the dedicated support of the Deputy Chiefs, the Junior Officers, and the members of the Fire Department.

At this time we would like to thank the voters and everyone that has made our job to serve you this past year that much easier. It is an honor to serve you and we are asking you for your continued support.

Donald Parkhurst, Chief
David Bishop, Deputy Chief
Michael Maguire, Deputy Chief

**PETERBOROUGH POLICE DEPARTMENT
ANNUAL REPORT — 1987**

To the Honorable Board of Selectmen,
and the Citizens of the Town of Peterborough:

During the past year, 1987, the police department has strived to provide the most complete and professional service possible. In a time when other police departments are abandoning services such as motor vehicle lock outs, building checks, and business escorts, we continue to provide them. We have seen the problems of the nation beating at our door, but are attempting to still provide the friendly, professional manner of a small town department.

1987 was a year of change for the department with the computerization of our records and reports. The computer was installed during the summer months and now provides us with up to date information at our finger tips. We are storing information ranging from accident statistics to calls for service reports. This new equipment is allowing us the opportunity to better serve our community.

With the ever changing laws and enforcement issues, we have continued to provide the best possible training for our personnel from regional and state schools to in-service sessions.

In Summary

We will continue to see change within the department because of the growth of the region and the increased traffic we are experiencing. The department, its men and women, have performed extremely well in providing the law enforcement that we can all be proud of. Crimes have been committed and through the diligent efforts of the officers, the people responsible for them have been arrested and convicted.

I would like to extend my sincere thanks and appreciation to the People of Peterborough, my men and women of the department, the selectmen, Judge Kenneth Brighton and Martha Crocker, John Isham and the public works crew, the girls of the Town House, Chief Donald Parkhurst and the fire department, the State Police and other police departments. It is with the continued support of these people that we still have a "good town to live in."

Sincerely,
Q.R. Estey, Jr.
Chief of Police

ANNUAL STATISTICS, 1987

ITEM	TOTAL 1987	TOTAL 1986
Log entries	5,871	5,818
Phone calls received (approx.)	45,000	30,116
Vacant property checks	138	379
Alarms answered	319	412
Assist other Departments/Agencies	465	538
Holdovers	63	96
Motor vehicle assists	569	508
Buildings secured	576	584
Escorts	647	643
Traffic control	517	703
Lost items	91	86
Found items	87	91
Misc. assists to citizens	308	289
Assaults	11	24
Animal complaints	166	294
Bad checks	36	20
Burglaries	24	19
Criminal mischief	100	112
Criminal trespass	8	8
Domestic disturbances	60	58
Missing persons	22	11
Motor vehicle complaints	203	308
Suspicious motor vehicle	39	62
Suspicious person	91	76
Thefts	105	84
Shoplifting	34	4
Illegal parking complaints & tickets	874	483
Drugs/Alcohol	166	30
Arson	0	4
Forgery	5	3
Armed Robbery	2	1
Homicide	0	1
Sexual Assaults	3	6
Child Abuse	6	8
Juvenile victims of crimes	28	23
Juveniles charged, or in contact with police for incidents involved in	178	34
Adult criminal arrests	219	104
Motor vehicle citations	2,842	1,393
DWI	76	52
Motor vehicle warnings	1,839	N/A
Traffic accidents reported	334	363
Fatal traffic accidents	1	3

REPORT OF THE BOARD OF ADJUSTMENT

During 1987 the Board of Adjustment considered 51 cases involving all the zoning districts in the town.

The Board received ten applications concerning property located in the Commercial District; six applications being for special exceptions and four being for variances. Three special exceptions were granted with conditions, one was withdrawn, one was denied and on one there was no decision due to the Board's decision that the application requested a use that was already permitted in the zone. One request for a variance was granted, two were denied, and one applicant did not appear as the applicant felt the request was no longer necessary.

Property located in the General Residence District was involved in 14 applications to the Board. Eight of the cases involved special exceptions; seven of which were granted and on one of which no decision was rendered due to further information being requested by the Board. Five of the seven requests for special exceptions were granted with conditions. Another four of the cases involved requests for variances, of which three were granted and one was withdrawn as not needed. The Board also received an application for property in this District for a variance, special exception and a special permit. The variance was granted and the special exception and special permit aspects were at year's end awaiting recommendations from the Planning Board and the Conservation Commission.

The Rural District likewise had a considerable number of applications with 13 being received by the Board. Three of those were for a special exception, two of which were granted with conditions, and one was initially granted but reversed on rehearing. Seven requests were for a variance, four of which were granted, one with conditions. Two were denied and one which was originally denied was determined not to be needed after a rehearing. Additionally the Board held a rehearing on a 1986 case and granted a variance.

For property in the Family District the Board heard seven cases involving special exception requests and one case involving a request for a variance. All eight applications were granted, most of them with conditions.

The Board received two applications for properties in the Industrial District. One was for a special exception and was granted with conditions. The other was an appeal of an administrative decision which was denied, thus upholding the administrative decision.

The Board also addressed five cases that involved properties in two zoning districts. One of these was for a special exception regarding a property in the General Residence and Family Districts. This was granted with conditions. Another was an application for a variance for a property in the Rural and Commercial Districts but this application was withdrawn. There were also two cases for special exceptions involving properties in the Commercial and Conservation Districts. One of these cases was adjourned for further information and no decision has been rendered; the other was a pre-1987 case that resulted in findings and rulings being made by the Board. The fifth case before the Board involving a

property in two districts was an application for two variances, a special exception and a special permit in the Industrial and Rural Districts. One variance was granted while the other was denied. The requests for the special exception and the special permit were still pending at the end of the year due to the lack of a recommendation on them from the Planning Board and the Conservation Commission.

As has been the case in the past, the Board attempted to apply and interpret the Zoning Ordinance in a consistent and predictable manner. In most situations variances of use restrictions were denied, while variances of setback, frontage and other dimensional requirements were more often granted where reasonably appropriate. The Board continued to grant the majority of the requests for special exceptions, often subject to numerous restrictive or protective conditions, where the Board determined that the spirit and intent of the ordinance would be preserved. Although the Board has received two applications involving the growth management ordinance enacted in 1987, there has not yet been any decisions rendered on those applications.

In 1987 the Board saw the departure of three Board members who had contributed significantly to the workings of the Board for a great number of years. The presence of L. Phillips Runyon III, Joseph A. Keating, and Bonnie J. Christian has been appreciated and will be missed.

Respectfully submitted,
Francis W. Abbott, Alternate
George P. Achille
Lawrence G. Brann, Chairman
Joanne M. Johnson, Clerk
Charles Leedham
William F. Perry
Charles J. Seigel, Alternate
Stanley T. Szydlo
Carl S. Wiley, Alternate

SELECTMEN'S REPORT

As we start a new year, we would like to extend a cordial invitation to all the residents of Peterborough to attend the meetings of the Board of Selectmen. The Board meets each Thursday evening at 7:00 P.M. We invite your participation and comments on issues concerning the operation of the town.

We wish to express our thanks to all of the Department Heads and the Town Employees for their excellent work during the past year. Special thanks are due the unpaid members of our boards and committees. The many hours that they give in performance of their duties is staggering.

Our elected Town Officials, Town Clerk-Tax Collector Stella Sumner and Town Treasurer, Ken Christian have once again done a remarkable job to run "Our Town" smoothly and efficiently.

Gordon L. Kemp
Walter F. Barker
Merton S. Dyer

REPORT OF THE PETERBOROUGH HEALTH OFFICER IN 1987

Once again failing septic systems are in the forefront of our attention. It well may be that the Town should include, in long range views, some plan to cover all homes (new and old) in an expanded sewer district.

Inspected septic systems after complaints 5.

Checked complaints of sewage odors 3. (One turned out to be a farmer spreading fertilizer.)

Warning issued for illegal dumping 1.

Warning issued for illegal disposition of sewage 1.

Several systems which were polluting storm drains were detected and corrected by property owners who cooperated fully.

The following inspections for new licenses and renewals were made:

Day care	7
Kindergarten	3
Foster family care	2
Day Care Nursing	2

Peterborough has reason to be proud of our child care providers for their good work.

My thanks to John Isham, the Town Hall Staff and the Selectmen for their support of this department.

James W. Lenane
Health Officer

REPORT OF THE WELFARE ADMINISTRATOR 1987

It is difficult to express in my words my gratitude to all who have supported this department in 1987. "Crop Walk for Hunger" made to generous contributions to the Food Bank account. Altemont Lodge #26, Our Masonic Lodge, made a \$300.00 donation to be used at the discretion of the administrator.

In April All Saints Episcopal Church opened the Monadnock Food Pantry, making food available to all who have need. Joining in the supplying and operation were St. Peter's Roman Catholic Church, The Unitarian Church and The Congregational Church (through its Beta Sigma Phi Sorority). I have been told that contributions have been received from the Rotary, Chamber of Commerce and Public Service employees, among others. The present hours are Tuesday and Saturday 10:00 A.M. to 12:00 noon. Certainly this is a fine example of neighbor being willing to help neighbor in time of need.

On a more somber note, I wish to point out that our Direct Aid Budget was sharply over-spent. This was one of the consequences which I warned about when RSA 165 became operational. As the economy slowed, many people who are working full time just cannot earn enough to cover their basic needs and the law mandates that the community must assist them as necessary. Any interruption in income brings disaster.

Under the present law we no longer can get reimbursement from the county or state. Direct aid is the responsibility of the Town!

We had had some success in using New Hampshire Housing Section 8, which partially pays rents. At the present they are under-funded and new applicants must wait about 18 months.

Under a recent executive order all recipients of Food Stamps, who receive financial assistance from the Town, will have that amount deducted from their Food Stamp allowance. The result will put the burden, formerly covered by the Federal Government, right on the taxpayers of the local communities!

We are facing a large problem in Peterborough, as are many other Southern New Hampshire towns. Our children cannot afford to live here, our elderly of limited means are being forced out. Where can we expect to find the work force of the future? Think about it.

James W. Lenane
Welfare Administrator

HISTORIC COMMISSION REPORT, 1987

The Peterborough Historic Commission was established at Town Meeting in 1987, as recommended in a report to the selectmen in March 1987, to research the historic districting concept, prepare an historic resources survey, prepare boundaries for an historic district and prepare an ordinance for administration of the historic district.

Historic districting is a potentially important tool in preserving the special and unique character of Peterborough, while accommodating reasonable growth and development. The purpose of historic districting is not primarily to preserve individual structures but to preserve a geographic area which reflects elements of the town's cultural, social, economic, political and architectural history; to preserve property values; foster civic beauty; strengthen the local economy; and promote use for the education, pleasure and welfare of the community. The regulation of such a district deals primarily with external form of structures and their relation to one another rather than with use or interior form.

To date the commission has been engaged in researching the historic districting concept through a variety of published sources. We have reviewed the architectural resource survey performed by Dr. William Morgan in 1971-1972 and transferred these materials to a master map of the community. The perimeter within which the Commission is focusing its efforts includes the downtown with its concentration of historically important structures and attractive streetscapes, the main approaches to downtown, older residential areas and the area around the Old Common.

In 1988 the Commission plans to begin a series of public hearings and to solicit public opinion through direct mailings to assess public sentiment and gain input as to appropriate boundaries for an historic district and the regulation for the district. The Commission also plans to compile a more comprehensive resource survey of the town, hopefully with the assistance of community members and an intern from the Yankee-National Trust for Historic Preservation Program. A proposal for an Historic District and an ordinance for the administration of the District will be presented to the Town Meeting in 1989.

Francis A. Draves
Arthur Eldredge
John M. MacEacheran
Maude Salinger
Barbara K. Summers
Robert O. Winkler

REPORT OF THE CODE ENFORCEMENT OFFICER 1987

Construction of single family housing got off to a fast and furious start this year totaling 16 building permits by June. The latter half of the year only three single family building permits were issued with two of them being custom dwellings. This was due to the availability of building lots and the slow market for the sale of new housing in Peterborough.

The newly adopted Growth Management Ordinance had very little effect on restricting the issuance of building permits for dwellings this year. Of the 41 dwelling units approved this year only nine of them were subject to growth permit quotas. The other 32 dwelling units were exempt from monthly and annual permit quotas due to either the project or the lot of record being approved prior to November 22, 1985 as stated in the ordinance. With time these pre-existing lots will be reduced until all dwelling units will be subject to the 48 dwelling units per year quotas. Those that meet the requirements of incentive zoning will continue to remain exempt.

The replacement of underground petroleum fuel storage tanks under the Aquifer Protection Ordinance did not get off to a good start this year. There is much concern throughout the Town to protect our water supplies but only five of the 141 known buried tank owners took the initiative to comply with the ordinance.

Through the generosity of the Police Chief, Q.R. Estey, Jr., and the Police Department we were able to remain mobile by the use of a hand-me-down retired police cruiser.

In conclusion, I would like to express my appreciation to the Town House Staff, Don Parkhurst, Fire Department Chief, and the citizens of the Town of Peterborough for their support and understanding during the past year.

The breakdown of growth and building permits issued in 1987 are as follows:

Type	Building Permits	Growth Permits	Estimated Construction Cost
Single Family	17	5	\$ 1,638,000.00
Multi-Family	11	4	1,400,000.00
Commercial Buildings	6		2,656,000.00
Industrial Buildings	0		—0—
Residential Remodeling	127		1,919,851.00
Commercial Remodeling	32		2,525,009.00
Industrial Remodeling	0		—0—
Demolition	7		—0—
Total			<hr/> \$10,138,860.00

Forty-Three sign permits were issued in 1987.

Respectfully submitted,
Thomas W. Weeks
Code Enforcement Officer

1987 ANNUAL PLANNING BOARD REPORT

1987 was a particularly active year for Town Planners. In addition to its regular monthly meetings, the Board held numerous special meetings throughout the year. As 1987 progressed, Planning Board agendas became lengthy, and in some cases, there were two regular meetings per month to conduct the necessary public hearings.

The Board relied heavily on the assistance of its part-time planner, Karen Cullen, of the Southwest Region Planning Commission. In addition to providing technical reviews of projects, Mrs. Cullen helped to prepare a five year Capital Improvements Program, an updated Site Plan Review Checklist, and Planned Residential Development Regulations.

Two public hearings on 33 proposed Zoning Amendments were held prior to Town Meeting on March 10. The Town voted in favor of most of the proposed amendments. Of particular importance to planning for the future of Peterborough were amendments for Farm Land Preservation, A growth Management Ordinance and Incentive Zoning. The Aquifer Protection District Ordinance passed by the highest percentage of Zoning Amendments presented in previous years.

The Board received numerous requests for cluster developments and density bonuses. Although the number of units requested appears to be high, the Growth Management Ordinance provided Planners with an effective tool for phasing projects. No large projects with requests for density bonuses were approved during 1987.

Among those projects presented for consideration were a nine phase, 380 unit development of North Peterborough Investment Corporation in the Sand Hill Road, Old Greenfield Road, General Miller Road area; a 60 unit condominium development of Longfellow Associates; 78 townhouse units on the former Lobacki Egg Farm off of Route 101; a 153 unit affordable housing development on Route 202 North; and the Town's first industrial condominium building on Route 202 South.

The Board approved a 13 lot subdivision on Burke Road, a commercial building on Concord Street, and a 6 unit housing project on Union Street.

Several conceptual plans were presented including 204 units surrounding a golf course on Old Jaffrey Road; 58 moderate income condominium units on Route 202 North; a residential development on Upper Union Street and Old Dublin Road; an elderly housing project on Upland Farms property; and a rebuilding of Depot Square.

Planners acted on 25 Special Exceptions, 5 of which were recommended to the Zoning Board of Adjustment for denial. There were five applications for fuel oil tank removal and replacement. Of those five, four were requested by business and one by an individual homeowner. All five were recommended to the Zoning Board of Adjustment for approval.

The Town meeting approved the formation of a Long Range Planning Commission and the Selectmen appointed a 10 member Commission to be chaired by James Lawn. Board member Alice Phipps was appointed as the Planning Board representative to the Commission.

Two new alternates were appointed in 1987 — Edward Cleary and

Richard Ozenich. Vice Chairman, Paul C. Cummings, Jr. retired after 40 years of service to the Town, and alternate member Alice Phipps was appointed as a regular member. The Board accepted with regret the resignations of alternate James Lawn and regular member Joseph Wamser. Edward Cleary was appointed as a regular member to replace Mr. Wamser. Board member Jeffrey Crocker, was voted as the new Vice Chairman of the Board.

The Planning Board wishes to acknowledge the cooperation and assistance of officials and citizens who have participated in the planning process of the Town. Future growth of Peterborough is expected. With your continued interest and support controlled growth can be achieved to keep Peterborough "A Good Town To Live In".

Peterborough Planning Board
Richard R. Fernald, Chairman
Jeffrey R. Crocker, Vice Chairman
Mary N. Emery
Edward Cleary
Walter F. Barker, ex-officio
John L. Patterson, M.D.
Alice N. Phipps
Richard Ozenich, Alternate
Patricia B. Alexander, Secretary

RECREATION REPORT 1987

The sole capital outlay project for Adams Playground in '87 was the completion of Phase I of the Bishop Field Lighting Project. The final Phase II plan is expected to be completed in early Spring of '88.

Trips to Boston for various cultural and athletic events, the annual N.H. and May Flower Show along with less remote recreation excursions continue to be well attended among local residents of all ages.

Coed Volleyball, Basketball for children and adults of all ages, Winter swimming lessons, Cross-Country and Downhill Skiing, an Aerobic Exercise program, Bowling, Ice Skating, Taichi, Karate, Gymnastics, Youth Soccer, Babe Ruth League Baseball for boys and Bambino Softball for girls, a weekly-walkers Spring-Fall program, Bicycle Safety clinic, a Senior Day-Out weekly program, Tennis lessons, Arts & Crafts instruction, Swim Team, Pop Warner Youth Football and American Red Cross Swimming lessons were also well attended throughout the 1987 season.

By excelling in local and district competition Peterborough children qualified for State Tournament competition in the Hershey Track & Field Meet held in Concord, N.H.; the Knights of Columbus Basketball Foul-Shooting contest held in Manchester, N.H. while another Peterborough child participated on a New England 11 and Under Girls Basketball Team which last Summer competed in the AAU/USA Junior Olympic Games held at Syracuse University in Syracuse, New York. The Peterborough Swim Team also made an outstanding showing at the N.H. State Invitational Meet in Dover, N.H.

Peterborough was the host community for the New England Bambino Girls Softball Championship Series in which Stamford, Conn. defeated Hamden, Conn. for the New England Title.

The annual Santa Letters program, the making of Ginger Bread Houses, Pumpkin Carving, Halloween Window Painting, the Childrens Easter Hunt and the Annual Halloween and Christmas Childrens parties were special events in which Program Director Lynn Castonguay was at her usual best!

The PRD would like to express its appreciation to Peterborough Elementary School Principal Moe LeFlem for allowing the PRD to sponsor various recreational activities at PES following school hours.

The PRD also wishes to express its indebtedness to Joe Nolan, Herman Aldrich, Mary Lou Crawford, Kitty Hadley, Glori Luebberman, Friends of Recreation, Lionness and the Women Beta Sigma Phil Sororities for special program considerations during 1987.

The Peterborough Recreation Committee is indeed grateful to the many program volunteers and local sponsors of youth programs that in reality represent the lifeline for all the youth opportunities available in Our Town.

Respectfully submitted,
Roland Jutras, Director

REPORT OF THE PETERBOROUGH CONSERVATION COMMISSION — 1987

This year the Conservation Commission undertook and completed a project it had felt was needed for several years — namely, a special series of town overlay maps for planning and review purposes, all done to the same scale. They are:

- (1) A Peterborough base map, showing physical features, contours, roads, etc.
- (2) A milar aquifer map of Peterborough.
- (3) A milar soils map based on the soil survey conducted by the Soil Conservation Service.
- (4) A composite milar tax map of Peterborough (exempting the downtown area) — also available in a paper edition.

The tax map — the key to the use of the set — was the result of hours of meticulous work by David Stephenson in combining about half of the some 50 sectional tax maps of the town for proper reduction.

The Planning Board, Board of Adjustment and the Long Range Planning Committee have found this set of maps useful in their deliberations, particularly as they consider environmental factors important to the town.

Another area in which the Commission has continued to be active this year is targeting areas and working with landowners to secure conservation easements or actual donations of land to the town for conservation purposes. This year three significant areas were thus put under protection from development. The largest is 40 acres of woodland and wetlands on the northern edge of town west of Route 202 abutting a wetlands area previously donated to the Conservation Commission and near the 140 acres given to the town last year by Mr. and Mrs. Walcott. This 40 acres was put under perpetual conservation easement by Mr. and Mrs. Albert Daloz. The other two small areas are significant for their location. An eight acre conservation easement by Mrs. John Pearson on her land abutting, the southwest corner of the Favre field further protects the scenic integrity of that area, as does the donation of two lots on Cheney Avenue by Mrs. James Crawford.

The protection of key wetlands, areas of particular scenic importance, and those whose development would threaten town aquifers continues to be a major concern of the Conservation Commission. It is actively working with interested landowners and conservation organizations such as the Forest Society and The Trust for New Hampshire Lands to ensure further such protection. A map of currently protected areas is being prepared and will be available at the Peterborough Town Library. As most of the areas are land which has been or presently is under current use, their conversion to permanent protection has little or no tax impact.

Another special project successfully sponsored this year by the Conservation Commission, and funded by a special Town Meeting article was the one-day Home Toxic Waste Cleanup in cooperation with a number of area towns. It is understood the State of New Hampshire is working toward a state-wide program, so Peterborough and other Monadnock towns will not

have another such day for 1988. Conservation Commission member Lee Baker supplied the excellent leadership and organization to ensure the very successful collection and, equally important, a toxic waste education program through the schools and local papers.

The Commission finds an increasing amount of time is being spent monitoring the State Wetlands Board dredge and fill requests which may threaten wetlands — and developments which may impinge upon the Conservation Zone along ponds and streams — particularly since the town voted in 1987 to expand that zone from just the rural area to all areas of town.

A new area in which the Commission is involved is making recommendations in connection with developments under incentive zoning provisions voted this year.

All in all, this all-volunteer commission finds constantly increasing requests for its help, and may in another year need to ask for some additional funds to pay for secretarial help. So far an important unrecognized plus for the commission has been many hours of secretarial assistance by members themselves and by talented wives of members.

Respectfully submitted,
Lee Baker
Richard D. Estes
John M. Lord
David Stephenson
Elizabeth Thomas
Philip M. DuBois, Co-Chairman
Coburn T. Wheeler, Co-Chairman

LIBRARIAN'S REPORT, 1987

This year proved to be the year of the bar-code, when our library materials, like grocery store items, acquired those zebra stripes for easy check-out. Beginning the first week in January, Helen Harrison and Peg Jones worked two days a week until Thanksgiving to code each book, logging 780 volunteer hours between them. Staff member Jeannette Baker followed along catching problems and missed titles, bringing this job to its conclusion.

In order to put those bar-codes to good use, the library needed the proper equipment. Friends of the Library donated \$2,500 for software to run a circulation system, and Mr. George Grimshaw matched them in kindness with funds for computer hardware. By mid-June, computer and program were in place, and staff members began inputting data.

Other gifts received this year were donations made in memory of Eric Grammer and Robert M. Johnson. Funds given in Eric's memory purchased a printer for our computer. A portion of the funds received in Mr. Johnson's memory was used to purchase shelving for junior books, a rack for children's books-on-tape, and new picture-book shelving. Additional monies have been placed in trust.

CW Communications launched a fundraiser to benefit the library during Peterborough Days. Over \$500 was realized on the sale of literary tee-shirts.

The Peterborough Women's Club added to the library's comfortable seating in the magazine area with the gift of a handsome wing-back chair, while Mr. George Grimshaw made and donated the fine oak cabinet which houses back newspapers.

Monthly activities included the refurbishing of the reference room during January; the hosting of the Fireside Winds concert co-sponsored by the Monadnock Arts Council and the First National Bank of Peterborough in February; participation in Keene's Business to Business Expo in March; the culmination of the New England the Constitution grant with the play "The Other Tea Party" on April 1; the Investment Night in May sponsored by Merrill-Lynch; and one of our most successful summer reading programs "There's Magic in Books." Children's Librarian Joan Butler reported that 150 participants read over 2,000 books.

Other statistics at years end; volunteers contributed 2,176 hours to the library; Assistant Director Linda Tiernan catalogued 2,083 new books, tapes and videos; 1,571 titles were weeded from the collection; while Anagreta Swanson with the help of other staff members circulated 66,934 pieces of library material. This represents an increase of 1.5% over last year and a 31% increase in circulation over a ten-year period. Judy Garabrant, our reference librarian, doubled the inter-library loan transactions since last year. Behind the scenes, Margaret Priest tracked the magazine subscriptions and split the responsibilities of overdues with Jeannette Baker. Pages Marsha Baker, Ron Bausum, Don Bither, Jessica Dunbar and Daniela Taylor assisted in a variety of tasks afternoons and weekends. Acquisitions, budget and personnel claimed much of the Direc-

tor's time, while policy and general library support remained the duty of the Trustees.

Chairman of the Board Peg Clement has served the library for thirteen years. As she finishes her term, I would like to take this opportunity to thank her for her assistance in fundraising, her help with the construction of the library addition, the continued maintenance of the building, and especially, for her financial astuteness.

Respectfully submitted,
Ann Geisel, Library Director

REPORT OF THE 1987-1988 PETERBOROUGH DOWNTOWN AREA
PARKING AND TRAFFIC STUDY COMMITTEE

I. Authority and Formation of the Committee

On March 17, 1987, the Peterborough voters approved Article 30 of the Town Warrant, as amended, which instructed the Moderator to appoint this Committee. In July 1987, the following members of the Committee were duly appointed:

Bruce Calhoun, Lyell Dawes, William Hallberg, Patrice Hampson,
Doug Webster; Alternates: Sandy King and Theodore Hoffman.

The Committee selected William Hallberg as Chairman.

II. Background

A. History of Peterborough Parking Studies

1. Anecdotal reports indicate activities by various unofficial groups over a period of many years.
2. An official Downtown Parking Committee was appointed by the Selectmen in April 1981. Members of the Committee were: Walter Sweeney, Chairman, Robert Borsari, Albert Roy, Michelin Abbott, and Irving Nichols. They filed a report in July 1981.

B. Reasons for this 1987-1988 Study

1. The central municipal parking lot on Depot Street is filled at an early hour each week day.
2. All-day parking in existing 2-hour parking zones indicated that the \$2.00 fine was not a deterrent to parking violators.
3. Difficulties in finding short-term parking spaces on the streets were being reported.
4. Owners of large private parking lots, such as the banks, found that nonbanking drivers were using the lots for general parking.

II. Activities of this Committee

A. A review was made of the 1981 Parking Committee Report, which made the following recommendations:

1. Use of the area behind the fire station for all-day parking.
2. Increase of the parking violation fines.

B. An evaluation was made of the following responses to a Parking Study Questionnaire which had been processed by the Peterborough Chamber of Commerce:

3. Less than 40% would be willing to pay for use of a parking garage.
4. About 90% oppose parking meters.

C. A Survey of the Downtown Area establishments was made by the members of this Committee, producing the following data:

1. The area studies included: Main Street from the Bridge to the old fire station; Grove Street from Main Street to the Nubanusit Bridge; and Depot and School Streets.
2. A summary of some of the statistics produced by the survey follows: (See Appendix 'A' for more complete details.)

Parking Spaces Available

Municipal Lots	54
Streets	<u>109</u>
Total Public Spaces	<u>163</u>

Total Private Spaces	<u>525</u>
Total Spaces	<u>688</u>

Current Total of Downtown Employees 620

3. The foregoing statistics indicate why midday parking in the downtown area is 'tight' now. They also indicate a possible parking crisis within a few years.

D. Duly publicized open meetings of the Committee were held both for general discussions within the Committee and for discussions with various groups and individuals. Attendance at such meetings included the Town Administrator, the Chief of Police, the Fire Chief, the Chairman of the Long-Range Planning Committee, the Chairman of the Budget Committee, and the Chairman of the Zoning Board of Adjustment and various others.

IV. Recommendations Concerning Parking

A. Action Already Taken

1. On October 15, 1987, the Committee submitted a Report with two proposals to the Selectmen. Appendix 'B' of this Report provides a complete copy of those proposals. In brief:
 - a. Proposal I recommended an increase of the parking fine from the current \$2.00 to \$10.00.
 - b. Proposal II recommended making the town-owned area adjacent to the fire station on Summer Street into a municipal parking lot for all-day parking with a potential capacity of over 40 spaces.
2. The Selectmen held a Public Hearing on these two Proposals on October 22, 1987.
 - a. No opposition to Proposal I, the proposed change in parking fines, was presented at the Hearing.
 - b. A group of citizens including residents living near the proposed Summer Street parking lot presented objections to Proposal II.
3. The Selectmen adopted Proposal I in full and Proposal II to the extent of a 16-space parking lot.

B. Action For The Future

1. If the problem of short-term parking worsens, a portion of the Depot Street parking lot could be designated for 2-hour parking. For example, spaces in the Depot Street lot adjacent to the retaining walls could be marked with signs for 2-hour parking. Any all-day parkers displaced by the redesignated Depot Street parking regulations could be accommodated by expanding the Summer Street parking lot to its full potential.
2. The Town should explore at an early date the possibility of acquiring the lawn area between the Historical Buildings and the "Byte" Building. That area might well serve to provide additional parking space for future needs. An aesthetically designed and landscaped parking facility in that area might fill an important need without adversely affecting the appearance of the Town center.
3. The anticipated future growth in the Peterborough area can be expected to bring greater use of the Peterborough Town Library. Thus, added parking space for those using the Library will be needed. The Town should explore at an early date the possibilities of acquiring the adjacent property for partial use for Library parking.
4. Businesses whose employees are having difficulty finding all-day parking facilities could be encouraged to negotiate directly with individual churches for parking privileges.
5. Looking to the distant future, it is conceivable that land for added downtown parking lots will be nonexistent. Establishing outlying satellite parking areas from which people could shuttle or car pool or walk is an approach now used by many municipalities. The Town could well consider reserving some of the Town-owned land in the Public Works Building area for such possible future parking use.

V. Recommendations Concerning Traffic

A. General Comments

1. Parking problems have received the primary attention of this Committee since solutions to parking problems are within the control of the Town. Traffic problems, however, and their solutions are not controlled by the Town alone but also by state and federal agencies.
2. Thus, at such time as a truly comprehensive traffic study is needed, it would appear desirable for the Selectmen to assign the task to Town officials such as the Town Administrator, Chief of Police and Fire counterparts. A professional Traffic Consultant should probably be engaged.

B. Specific Traffic Problems

1. Auxiliary traffic officers may be needed in the future during certain hours of the day at one or more of the following intersections: Library Corner (Pine, Concord, and Main Streets); Main, Summer, and Depot Streets; and Main and Grove Streets.

VI. The Future

- A. With the filing of this report, this Committee will have completed its assigned task and therefore will cease to exist.
- B. The Long-Range Planning Committee, which is an ongoing committee, already sees parking as an important continuing problem. Thus, it is assumed that they will monitor future parking trends and problems.

APPENDIX A

Peterborough Parking Survey Summary
1987 Results vs. 1981 Results

	<u>1981</u>	<u>1987</u>
Public Parking Spaces		
Municipal Lot	54	54
On-Street	<u>109</u>	<u>109</u>
	163	163
Private Parking Spaces		
Yankee	120	120
PSB	92	100
Guernsey/Byte	90	83
Derby's	60	53
FNBP	32	52
Other	<u>60</u>	<u>117</u>
	454	525
Total Spaces	<u>617</u>	<u>688</u>
Employees Downtown	542	498 full-time
	—	<u>122</u> part-time
	<u>542</u>	<u>620</u>
Employees living within ½ mile of Downtown		75

PROPOSAL FROM THE DOWNTOWN PARKING COMMITTEE TO
PETERBOROUGH TOWN SELECTMEN
OCTOBER 15, 1987

After much discussion with town officials, other committees, and two regular meetings of the Downtown Parking Committee with John Isham, Chief Estey, and Chief Parkhurst, the Parking Committee has concluded that the parking problem in downtown Peterborough is a changing, many-sided problem. While some long-range solutions should be sought, there appears to be a partial short-term solution that could be implemented right away. There are all-day parkers that are using public parking spaces on the streets that are designated for two-hour parking only. These all-day parkers either "play games" to avoid detection, or pay the \$2.00 fine as the price for having all-day parking. It is felt that these all-day parkers should be persuaded to park on the east side of Concord Street, where there are about 50 parking spaces, or the west side of Summer Street, where there are another 50+ spaces, and are a 5- to 10-minute walk to downtown. This should certainly have a beneficial impact on the approximate 100 spaces available on the downtown streets.

PROPOSAL I: It is recommended that as soon as it can be implemented the following be done:

- (a) Continue the parking limit for parking on the downtown streets to two (2) hours, 8 a.m. to 5 p.m., Monday through Friday. Downtown streets to be included are: Grove Street from Main Street to the Transcript Building; Main Street from the old fire station to the Contoocook Bridge; Summer Street from Main Street to the fire station; all of Depot and School Streets.
- (b) Increase the fines for any time that a vehicle exceeds the two-hour limit to \$10.00.

- (c) Post these streets with permanent signs identifying the two-hour limit, 8 a.m. to 5 p.m. Monday through Friday, and warning of the \$10.00 fine.
- (d) Have a phase-in period to properly inform the public through widespread publicity about the changes. Police might place a notice on offenders' windshields instead of tickets during this period, informing them of the all-day space available on Concord and Summer Streets.

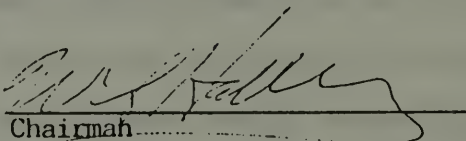
It is understood that the town wanted an answer to the downtown parking problem enough to warrant the Parking Committee to spend \$5,000 for a parking and traffic engineer to study these problems. After some investigation, it was felt that these studies tended to be very expensive and not that rewarding. It was the opinion that for this problem the Committee largely had the results of such a study already. The Committee also agrees with the recommendation of the 1981 Parking Committee that a new municipal parking lot be built to accommodate all-day parkers, who are very often employees of downtown employers. In this regard, the area behind the fire station has been recommended for use as a municipal lot for the last 5 to 6 years.

PROPOSAL II: It is recommended that the area behind the fire station be made into a municipal parking lot, taking care to separate and not impair the needs of the fire station, and provide proper lighting of such parking lot for security and safety. It is further recommended that all or part of the \$5,000 authorized for parking and traffic engineering be used to engineer and build this municipal lot.

Respectfully submitted,

10/15/87

Date


Chairman

RECENT DATA

Year	Tax Rate	% Eval.	Equalized Evaluation	Population
1987	56.86	26	91,564,580.00	4,976
1986	48.85	33	88,712,910.00	4,959
1985	40.07	40	85,006,665.00	4,976
1984	41.11	45	82,878,349.00	4,986
1983	35.24	47	80,940,839.00	4,876
1982	34.40	50	80,757,940.00	5,013
1981	37.00	53	80,065,054.00	5,063
1980	30.70	56	78,743,670.00	4,895
1979	29.20	59	76,681,995.00	4,497
1978	24.30	70	73,430,966.00	4,508
1977	22.70	80	67,669,282.00	4,340

